



# GEORGIA LOCAL GOVERNMENT FINANCES

## 1997 MUNICIPAL GOVERNMENT FISCAL PLANNING GUIDE

### GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS

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**The Fiscal Planning Guide** contains data collected from municipal governments in Georgia through the 1997 Report of Local Government Finances. The Guide has proven to be a practical tool for local government officials in understanding the complexities of local finances in Georgia. Officials can use the **Guide** to examine the finances of their government in comparison with the finances of governments of comparable population size. The comparisons can provide officials with insights into how their governments are functioning in contrast with other local governments.

The information used to prepare the report was collected through a comprehensive survey of every county, municipality, and consolidated government in the state. The project surveyed only general public purpose local governments. Not included were entities such as school boards and independent authorities. The survey has been the basis of a sixteen year-old cooperative agreement between the State of Georgia and the U.S. Bureau of the Census. The data collected by the survey is forwarded to the Census Bureau each year for inclusion in its nationwide series of reports on local governments.

The annual survey of local government finances obtains data for the most recent fiscal year which ended for each local government between July 1 and the following June 30 of each year. Data in this report is for the fiscal year which ended between July 1, 1996 and June 30, 1997. For that reason, the data reported does not conform to a specific 12-month calendar period, since governments may have differing fiscal years. In addition, governments are not required to use

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audited data in responding to the survey. Therefore, a degree of caution must be used when analyzing and interpreting the data. In addition, as governments use different accounting systems,

certain data requested in the survey may not be available from each local government in the exact format requested.

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### Using this Guide

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#### Comparing Local Finances

Municipal government officials should have little difficulty using the data contained in this report. To compare the finances of a particular government with those of a similar size, these steps should be followed:

**STEP 1.** Determine the population group of the government. To do this, use Appendix C which lists all municipalities alphabetically, along with their 1996 estimated population and the population group to which they belong (A through H).

**STEP 2.** Examine the data tables for the jurisdiction's population group. Each population group has a series of 10 tables. The group's letter designation is listed in the upper right hand corner of the page.

**STEP 3.** Compile the local government's data for comparison with the data of its population group. This may be difficult if audits and other local records are used. Therefore two options are suggested:

**Best Option:** Request a printout of the tables for your jurisdiction so that a direct comparison can be made. For this printout, contact:

Department of Community Affairs  
Research Services  
(404) 679-4907

**2nd Best Option:** Compile the data from your copy of the DCA local government finance survey, as completed in 1997 and submitted to DCA. Appendix B of this report provides the structure of data categories to be used in compiling the survey data to the form used in the tables.

#### A Word About The Tables

Each set of tables is preceded by a brief profile showing the number of municipalities in the group, their population range, and the total population of the group.

Table	Contents
1	General revenues by source
2	General Operating Expenditures by Category
3	Leading Capital expenditures
4	Debt Issued, Retired, Outstanding at End of Year and Interest Paid on Debt
5	Cash and Investment Assets Held at End of Year
6	Debt Outstanding at End of Year, by Purpose
7	Revenues and Expenditures from Enterprise Funds
8	Personnel Expenditures for Current Operations
9	Revenue Sources in Per Capita Rank Order
10	Expenditures in Per Capita Rank Order

Per capita and average amounts, as defined below, are the primary yardsticks used in the tables to compare the finances of jurisdictions of similar size. These numbers are merely ways to compare revenues and expenditures; they are not goals or recommended levels or amounts to achieve.

**Per Capita Amount:** Total amount for any item or category divided by the estimated

total 1996 population of the jurisdictions reporting that amount.

**Average Amount:** Total amount reported by the group divided by the number of jurisdictions reporting the item (rather than the total number of jurisdictions in the group).

#### **The “Fine Print”**

There may be questions on the definition or use of a particular term. Because local governments in Georgia are not currently required to conform to a “standard chart of accounts,” these governments may not use the same terminology.

This lack of uniformity can cause problems, but two features in this guide are designed to minimize confusion. First, Appendix B outlines the structure of local finances employed by the Department of Community Affairs. It shows

what items combine or form larger categories or classes of data. Second, a “Glossary” is included. Terms and usage likely to create confusion are explained.

Further definitions and clarifications are available upon request. The instructions received by local governments with the annual Report of Local Government Finances from DCA also contain specific instructions for accounting and reporting.

#### **Feedback**

The Department of Community Affairs is determined to provide relevant information in a timely fashion and useful form. To improve the guide’s content and utility, the Board and staff of the Department invite and encourage feedback. Ideas on additional data, how to present the information, and ways to better serve Georgia’s local governments will be greatly appreciated.

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### **Municipal Population Group Ranges**

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<b>Group</b>	<b>Population range</b>	<b>Number in group</b>	<b>Number reporting</b>
A	50,000 and Above	6	6
B	25,000 - 49,999	8	8
C	10,000 - 24,999	34	34
D	5,000 - 9,999	48	48
E	2,500 - 4,999	72	72
F	1,000 - 2,499	101	101
G	500 - 999	94	92
H	Less than 500	170	158
<b>Total</b>	<b>All municipalities</b>	<b>533</b>	<b>519</b>

Population ranges are based upon estimates for 1996 provided by the Bureau of the Census.

The governments of Athens-Clarke County, Augusta-Richmond County and Columbus-Muscogee County are surveyed as consolidated governments and are reported in that section of the County Fiscal Planning Guide report.

**Municipal Group -**  
**Number Reporting =**  
**Population Range =**  
**1996 Population =**

**T**  
**519**  
**All groups**  
**2,487,644**

**Table 1. General Revenues by Source**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Revenues	3,555,019	694.64
Property Taxes	994,572	170.35
Real and personal property taxes	891,237	147.74
All other property taxes	103,335	22.61
Sales Taxes	792,689	158.44
Local option sales taxes	735,969	145.32
MARTA tax		
Special purpose sales tax	303,841	65.79
Excise and Special Use Taxes	626,880	130.06
Alcoholic beverage taxes	151,931	24.25
Insurance premiums taxes	167,780	32.84
Hotel/motel taxes	444,860	30.16
Franchise payments taxes	252,369	51.37
Other excise and special use taxes	78,652	7.00
Licenses, Permits and Fees	219,621	44.63
Intergovernmental Revenues	302,718	63.16
State	172,665	27.88
State DHR health grants		
Other local funds	163,911	18.12
Federal funds	388,842	34.33
Service Charge Revenues	605,010	126.22
Use of money and property	41,025	8.56
Interest earnings on investments	114,220	22.32
All other service charges	459,899	95.95
Other Revenues	13,530	26.19

**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	2,837,110	590.85
Administration	535,736	111.77
Financial administration	146,151	19.53
Tax commissioner		
Tax assessor/appraiser		
General administration	358,402	74.27
General government buildings	98,619	12.34
General insurance	80,577	20.63
Legal fees	24,931	5.63
Public Safety and Corrections	1,136,842	237.18
Sheriff's department		
Police department	974,081	154.53
Correctional institute		
Jail	233,135	20.28
Fire department	470,506	84.90
Courts	125,264	13.72
Municipal court	125,264	13.72
Health and Human Service	18,062	1.52
Municipal hospital	36,000	14.97
Payments to other hospitals	0	0.00
Public health	29,587	3.43
Public welfare and social services	121,012	13.65
Ambulance service	101,218	7.50
State DHR health grants		
Public Works	205,664	42.91
Parking facilities and meters	32,717	3.21
Natural resources	63,621	14.09
Garbage and trash collection	274,040	58.30
Garbage disposal (landfill)	92,544	29.09

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, Streets and Drainage	299,350	62.45
Highways and streets	331,454	61.47
Drainage	127,176	7.39
Leisure Services	13,070	2.73
Parks and recreation	311,957	44.08
Libraries	38,413	7.00
Education (non-school board)	579,244	99.12
Community Development	113,630	23.71
Building inspection and regulation	136,004	10.47
Community development	327,780	23.95
Other General Operating	714,858	69.93

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	313,703	52.97
Total Construction	676,800	91.08
1 Highways and streets (Const.)	425,233	35.51
2 Garbage disposal - landfill (Land)	181,153	17.03
3 Parks and recreation (Const.)	188,421	16.95
4 Natural resources (Land)	52,632	14.53
5 Police department (Const.)	200,737	11.20
6 Libraries (Const.)	75,438	9.22
7 Garbage and trash collection (Land)	115,331	9.08
8 Fire department (Const.)	190,312	8.83
9 Drainage (Land)	91,501	8.79
10 Parks and recreation (Land)	108,853	8.67
11 Police department (Land)	72,295	8.41
12 Fire department (Land)	73,194	7.65
13 Drainage (Const.)	111,181	6.96
14 General government building (Const.)	55,302	6.69
15 Garbage and trash collection (Const.)	88,663	4.93

**Table 4. Average Amount of Debt Issued, Retired, Outstanding at End of Year and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	16,046,180	566.90	27
General obligation bonds	3,492,180	68.04	13
Other long-term debt	721,250	103.75	76
Lease pool/capital leases	345,850	25.71	96
Short-term debt	228,230	74.08	54
Retired During Fiscal Year			
Revenue bonds	1,746,390	234.72	260
General obligation bonds	444,140	22.12	65
Other long-term debt	166,220	30.61	213
Lease pool/capital leases	169,090	15.86	167
Short-term debt	196,220	68.68	67
Outstanding at End of Year			
Revenue bonds	8,110,840	1,072.66	258
General obligation bonds	9,016,440	446.49	63
Other long-term debt	1,457,120	271.71	219
Lease pool/capital leases	1,339,170	122.32	156
Short-term debt	125,770	49.26	51
Interest Paid on Debt During Year			
Revenue bonds	465,640	62.55	260
General obligation bonds	466,090	23.45	66
Other long-term debt	61,480	11.36	209
Lease pool/capital leases	76,740	7.12	158
Short-term debt	18,970	6.01	72

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	860,470	133.08	274
Bond funds	3,696,690	220.67	74
All other funds	3,284,280	683.04	517

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
1 Airport	revenue bond	300,194,170	3
2 Multi-purpose	G.O.	35,480,040	11
3 All other	revenue bond	26,942,600	7
4 Jails	lease pool	21,910,420	3
5 Education	G.O.	7,447,500	10
6 Highways, streets	G.O.	6,099,010	3
7 Parks & recreation facilities	revenue bond	5,478,990	6
8 Parks & recreation facilities	G.O.	5,177,600	5
9 Industrial revenue bonds	revenue bond	4,770,500	3
10 Fire protection	G.O.	4,194,090	4
11 Water/sewer	revenue bond	3,712,910	253
12 All other	G.O.	1,967,680	5

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type**  
(Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

<b>Type of fund</b>	<b>----- Revenues -----</b>		<b>----- Expenditures -----</b>	
	<b>Average amount (\$)</b>	<b>Number reporting</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
Water and sewer	1,383,080	437	1,706,190	437
Electric supply	10,948,250	49	9,538,490	50
Gas supply	2,859,240	81	2,575,010	81
Airport	16,577,740	14	19,148,370	15
Solid waste system	832,170	67	885,110	69
Other enterprise funds	1,784,740	40	2,915,070	39

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Average amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	432,910	11.6%
Gross salaries and wages	2,092,750	66.4%
Total personnel expenditures	2,409,040	78.7%



**Table 9. Ranking of Per Capita Revenues by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	3,152.27	100.0%
1 Electric supply system	1,077.53	34.2%
2 Gas supply system	388.89	12.3%
3 Airport	344.80	10.9%
4 Water and sewer system	285.15	9.0%
5 Real and personal property taxes	147.74	4.7%
6 Local option sales tax	145.32	4.6%
7 Other enterprise funds	97.15	3.1%
8 Solid waste system	70.49	2.2%
9 Special purpose sales tax	65.79	2.1%
10 Garbage and trash collection charges	65.24	2.1%
11 Franchise payments taxes	51.37	1.6%
12 Fines, forfeits and court fees	34.72	1.1%
13 Federal intergovernmental revenues	34.33	1.1%
14 Insurance premiums tax	32.84	1.0%
15 Business license and occupational taxes	30.71	1.0%
16 Hotel/motel tax	30.16	1.0%
17 State intergovernmental revenues	27.88	0.9%
18 All additional revenues	26.19	0.8%
19 Alcoholic beverage taxes	24.25	0.8%
20 Interest earnings on investments	22.32	0.7%
21 Other service charges	18.21	0.6%
22 Other local intergovernmental revenues	18.12	0.6%
23 Motor vehicle taxes	15.73	0.5%
24 Landfill fees	13.56	0.4%
25 Public utilities taxes	11.84	0.4%
26 Building permits	8.77	0.3%
27 Rents and royalties	8.10	0.3%
28 Ambulance charges	7.71	0.2%
29 Parks and recreation charges	7.43	0.2%
30 Other excise and special use taxes	7.00	0.2%
31 Fire service subscription fees	6.78	0.2%
32 Alcoholic beverage licenses	5.57	0.2%
33 Receipts from sale of real property	4.34	0.1%
34 FIFA, penalties, interest and cost	3.20	0.1%
35 Other licenses, permits and fees	3.15	0.1%
36 Intangible taxes (regular and recording)	3.03	0.1%
37 Cemetery fees	1.88	0.1%
38 Receipts from sale of materials	1.62	0.1%
39 Parking facilities and meters	1.36	0.0%
40 Special assessments	1.30	0.0%
41 Mobile home taxes	0.54	0.0%
42 Railroad equipment tax	0.16	0.0%
43 Hospital charges	0.00	0.0%

**Table 10. Ranking of Per Capita Expenditures by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	3,815.59	100.0%
1 Electric supply system	957.63	25.1%
2 Debt service costs	482.49	12.6%
3 Airport	423.55	11.1%
4 Water and sewer system	351.76	9.2%
5 Gas supply system	350.23	9.2%
6 Other enterprise funds	155.63	4.1%
7 Police department	154.53	4.0%
8 Education	99.12	2.6%
9 Construction (non-utility)	91.08	2.4%
10 Fire department	84.90	2.2%
11 Solid waste system	76.77	2.0%
12 General administration	74.27	1.9%
13 Other expenditures	69.93	1.8%
14 Highways and streets	61.47	1.6%
15 Garbage and trash collection	58.30	1.5%
16 Purchase of equipment, land	52.97	1.4%
17 Parks and recreation	44.08	1.2%
18 Garbage and trash disposal (landfill)	29.09	0.8%
19 Community development	23.95	0.6%
20 General insurance	20.63	0.5%
21 Jail	20.28	0.5%
22 Financial administration	19.53	0.5%
23 County or municipal hospital	14.97	0.4%
24 Natural resources	14.09	0.4%
25 Municipal court	13.72	0.4%
26 Public welfare and social services	13.65	0.4%
27 General government buildings	12.34	0.3%
28 Building inspection and regulation	10.47	0.3%
29 Ambulance service	7.50	0.2%
30 Drainage	7.39	0.2%
31 Libraries	7.00	0.2%
32 Legal expenses	5.63	0.1%
33 Public health	3.43	0.1%
34 Parking facilities and meters	3.21	0.1%
35 Payments to other hospitals	0.00	0.0%

**Municipal Group -**  
**Number Reporting =**  
**Population Range =**  
**1996 Population =**

A

6

50,000 and Above

836,511

**Table 1. General Revenues by Source**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Revenues	123,369,017	927.89
Property Taxes	31,785,300	227.98
Real and personal property taxes	28,149,901	201.91
All other property taxes	3,635,399	26.08
Sales Taxes	25,037,180	179.58
Local option sales taxes	24,704,853	177.20
MARTA tax		
Special purpose sales tax	1,993,964	25.37
Excise and Special Use Taxes	23,057,950	165.39
Alcoholic beverage taxes	3,623,335	25.99
Insurance premiums taxes	4,764,241	34.17
Hotel/motel taxes	6,688,218	47.97
Franchise payments taxes	9,483,670	60.71
Other excise and special use taxes	237,294	2.89
Licenses, Permits and Fees	9,917,808	71.14
Intergovernmental Revenues	11,428,717	81.97
State	1,819,967	13.05
State DHR health grants		
Other local funds	2,335,288	16.75
Federal funds	7,273,462	52.17
Service Charge Revenues	22,017,596	157.92
Use of money and property	1,716,985	12.32
Interest earnings on investments	5,687,364	37.44
All other service charges	15,483,112	111.05
Other Revenues	124,466	43.90

**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	114,280,000	819.69
Administration	17,951,047	128.76
Financial administration	3,121,210	22.39
Tax commissioner		
Tax assessor/appraiser		
General administration	11,914,946	85.46
General government buildings	2,461,630	15.16
General insurance	2,201,609	27.19
Legal fees	518,999	6.32
Public Safety and Corrections	46,662,354	334.69
Sheriff's department		
Police department	26,676,595	191.34
Correctional institute		
Jail	5,987,485	34.09
Fire department	15,994,103	114.72
Courts	3,136,339	22.50
Municipal court	3,136,339	22.50
Health and Human Service	691,169	0.22
Municipal hospital	0	0.00
Payments to other hospitals	0	0.00
Public health	181,640	1.60
Public welfare and social services	1,982,687	21.18
Ambulance service	0	0.00
State DHR health grants		
Public Works	5,802,816	41.62
Parking facilities and meters	0	0.00
Natural resources	0	0.00
Garbage and trash collection	11,605,631	68.50
Garbage disposal (landfill)	0	0.00

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, Streets and Drainage	10,436,071	74.85
Highways and streets	9,949,777	71.37
Drainage	972,588	8.89
Leisure Services	660,896	4.74
Parks and recreation	8,632,595	61.92
Libraries	0	0.00
Education (non-school board)	0	0.00
Community Development	5,478,226	39.29
Building inspection and regulation	1,528,322	10.96
Community development	3,949,904	28.33
Other General Operating	15,489,388	111.10

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	7,322,819	52.29
Total Construction	14,355,772	143.29
1 Highways and streets (Const.)	3,364,523	33.58
2 Garbage and trash collection (Land)	4,251,432	10.58
3 Fire department (Land)	1,037,483	6.68
4 Police department (Land)	733,857	5.24
5 Parks and recreation (Const.)	439,424	3.88
6 Parks and recreation (Land)	567,634	3.65
7 Drainage (Const.)	324,807	2.87
8 General government building (Const.)	295,193	2.60
9 Jail (Land)	166,021	0.41
10 General government buildings (Land)	47,903	0.25

**Table 4. Average Amount of Debt Issued, Retired, Outstanding at End of Year and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	158,210,000	658.53	2
General obligation bonds	14,031,670	68.25	3
Other long-term debt	4,351,070	31.93	1
Lease pool/capital leases	4,446,770	20.48	3
Short-term debt	0	0.00	0
Retired During Fiscal Year			
Revenue bonds	70,556,360	449.08	5
General obligation bonds	3,060,970	21.96	6
Other long-term debt	691,460	6.44	2
Lease pool/capital leases	3,116,010	17.74	4
Short-term debt	0	0.00	0
Outstanding at End of Year			
Revenue bonds	276,059,000	1,757.05	5
General obligation bonds	69,878,330	501.21	6
Other long-term debt	16,554,260	154.10	2
Lease pool/capital leases	36,363,670	207.07	4
Short-term debt	0	0.00	0
Interest Paid on Debt During Year			
Revenue bonds	15,982,390	101.72	5
General obligation bonds	3,671,000	26.33	6
Other long-term debt	600,240	5.59	2
Lease pool/capital leases	2,195,460	12.50	4
Short-term debt	0	0.00	0

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	45,956,160	223.54	3
Bond funds	47,301,130	267.62	4
All other funds	146,031,190	1,047.43	6

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
1 Airport	revenue bond	449,958,750	2
2 Multi-purpose	G.O.	166,555,000	2
3 All other	revenue bond	112,185,000	1
4 Water/sewer	revenue bond	84,500,000	4
5 Jails	lease pool	64,595,000	1
6 Water/sewer	other long-term	32,143,450	1
7 Public buildings	lease pool	24,180,000	1
8 Public buildings	G.O.	17,040,000	1
9 Fire protection	G.O.	15,980,000	1
10 Education	G.O.	15,510,000	2
11 Law enforcement	lease pool	15,450,260	2
12 Parks & recreation facilities	revenue bond	10,125,000	2

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type  
(Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)**

<b>Type of fund</b>	<b>----- Revenues -----</b>		<b>----- Expenditures -----</b>	
	<b>Average amount (\$)</b>	<b>Number reporting</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
Water and sewer	46,109,180	5	62,453,590	5
Electric supply	68,124,970	2	60,212,020	2
Gas supply	10,469,810	1	11,347,480	1
Airport	114,714,250	2	142,443,910	2
Solid waste system	4,272,480	3	4,964,340	3
Other enterprise funds	11,225,740	4	17,771,000	4

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Average amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	7,672,820	5.6%
Gross salaries and wages	88,140,970	77.1%
Total personnel expenditures	94,664,820	82.8%

**Table 9. Ranking of Per Capita Revenues by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	3,142.60	100.0%
1 Electric supply system	1,051.90	33.5%
2 Airport	445.27	14.2%
3 Water and sewer system	318.80	10.1%
4 Real and personal property taxes	201.91	6.4%
5 Local option sales tax	177.20	5.6%
6 Gas supply system	133.22	4.2%
7 Other enterprise funds	118.43	3.8%
8 Garbage and trash collection charges	85.52	2.7%
9 Franchise payments taxes	60.71	1.9%
10 Federal intergovernmental revenues	52.17	1.7%
11 Business license and occupational taxes	51.88	1.7%
12 Solid waste system	51.81	1.6%
13 Hotel/motel tax	47.97	1.5%
14 All additional revenues	43.90	1.4%
15 Interest earnings on investments	37.44	1.2%
16 Insurance premiums tax	34.17	1.1%
17 Fines, forfeits and court fees	33.03	1.1%
18 Other service charges	26.55	0.8%
19 Alcoholic beverage taxes	25.99	0.8%
20 Special purpose sales tax	25.37	0.8%
21 Motor vehicle taxes	19.64	0.6%
22 Public utilities taxes	17.49	0.6%
23 Other local intergovernmental revenues	16.75	0.5%
24 State intergovernmental revenues	13.05	0.4%
25 Rents and royalties	11.73	0.4%
26 Building permits	10.08	0.3%
27 Alcoholic beverage licenses	6.76	0.2%
28 FIFA, penalties, interest and cost	4.98	0.2%
29 Parks and recreation charges	4.58	0.1%
30 Intangible taxes (regular and recording)	4.05	0.1%
31 Other excise and special use taxes	2.89	0.1%
32 Other licenses, permits and fees	2.89	0.1%
33 Cemetery fees	1.14	0.0%
34 Receipts from sale of materials	0.93	0.0%
35 Receipts from sale of real property	0.90	0.0%
36 Special assessments	0.72	0.0%
37 Mobile home taxes	0.38	0.0%
38 Parking facilities and meters	0.26	0.0%
39 Fire service subscription fees	0.14	0.0%
40 Ambulance charges	0.00	0.0%
41 Hospital charges	0.00	0.0%
42 Landfill fees	0.00	0.0%
43 Railroad equipment tax	0.00	0.0%



**Table 10. Ranking of Per Capita Expenditures by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	4,046.45	100.0%
1 Electric supply system	929.71	23.0%
2 Debt service costs	641.35	15.8%
3 Airport	552.90	13.7%
4 Water and sewer system	431.81	10.7%
5 Police department	191.34	4.7%
6 Other enterprise funds	187.49	4.6%
7 Gas supply system	144.39	3.6%
8 Construction (non-utility)	143.29	3.5%
9 Fire department	114.72	2.8%
10 Other expenditures	111.10	2.7%
11 General administration	85.46	2.1%
12 Highways and streets	71.37	1.8%
13 Garbage and trash collection	68.50	1.7%
14 Parks and recreation	61.92	1.5%
15 Solid waste system	60.20	1.5%
16 Purchase of equipment, land	52.29	1.3%
17 Jail	34.09	0.8%
18 Community development	28.33	0.7%
19 General insurance	27.19	0.7%
20 Municipal court	22.50	0.6%
21 Financial administration	22.39	0.6%
22 Public welfare and social services	21.18	0.5%
23 General government buildings	15.16	0.4%
24 Building inspection and regulation	10.96	0.3%
25 Drainage	8.89	0.2%
26 Legal expenses	6.32	0.2%
27 Public health	1.60	0.0%
28 Ambulance service	0.00	0.0%
29 County or municipal hospital	0.00	0.0%
30 Education	0.00	0.0%
31 Garbage and trash disposal (landfill)	0.00	0.0%
32 Libraries	0.00	0.0%
33 Natural resources	0.00	0.0%
34 Parking facilities and meters	0.00	0.0%
35 Payments to other hospitals	0.00	0.0%

**Municipal Group -**  
**Number Reporting =**  
**Population Range =**  
**1996 Population =**

**B**  
**8**  
**25,000 - 49,999**  
**265,152**

**Table 1. General Revenues by Source**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Revenues	18,842,045	548.16
Property Taxes	4,741,676	143.06
Real and personal property taxes	3,812,211	115.02
All other property taxes	929,465	28.04
Sales Taxes	5,181,134	168.28
Local option sales taxes	4,355,324	141.45
MARTA tax		
Special purpose sales tax	2,477,431	70.17
Excise and Special Use Taxes	3,614,655	109.06
Alcoholic beverage taxes	544,741	16.44
Insurance premiums taxes	1,085,877	32.76
Hotel/motel taxes	266,500	8.35
Franchise payments taxes	1,629,073	49.15
Other excise and special use taxes	974,205	33.83
Licenses, Permits and Fees	922,609	27.84
Intergovernmental Revenues	1,800,491	54.32
State	912,850	26.96
State DHR health grants		
Other local funds	998,245	31.29
Federal funds	506,128	15.55
Service Charge Revenues	2,473,245	74.62
Use of money and property	135,895	4.10
Interest earnings on investments	352,693	10.64
All other service charges	1,984,167	59.87
Other Revenues	108,235	22.02

**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	15,121,640	456.24
Administration	3,466,761	104.60
Financial administration	576,123	17.89
Tax commissioner		
Tax assessor/appraiser		
General administration	2,397,727	72.34
General government buildings	282,718	8.04
General insurance	413,210	12.56
Legal fees	197,369	5.88
Public Safety and Corrections	6,930,343	209.10
Sheriff's department		
Police department	4,056,410	122.39
Correctional institute		
Jail	200,064	6.10
Fire department	2,773,901	83.69
Courts	199,452	6.73
Municipal court	199,452	6.73
Health and Human Service	99,969	2.53
Municipal hospital	0	0.00
Payments to other hospitals	0	0.00
Public health	117,644	3.67
Public welfare and social services	103,728	4.08
Ambulance service	114,364	4.16
State DHR health grants		
Public Works	587,211	17.72
Parking facilities and meters	9,600	0.33
Natural resources	0	0.00
Garbage and trash collection	2,344,045	76.59
Garbage disposal (landfill)	0	0.00

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, Streets and Drainage	1,425,186	43.00
Highways and streets	1,415,345	42.70
Drainage	39,364	0.98
Leisure Services	12,966	0.39
Parks and recreation	980,585	29.59
Libraries	206,460	6.23
Education (non-school board)	400,000	15.72
Community Development	610,674	18.42
Building inspection and regulation	401,558	11.97
Community development	546,527	16.80
Other General Operating	819,819	23.35

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	1,771,588	53.45
Total Construction	2,360,765	75.38
1 Highways and streets (Const.)	1,146,035	35.20
2 Police department (Const.)	684,445	19.38
3 Fire department (Const.)	154,780	5.71
4 Parks and recreation (Land)	192,143	5.63
5 Fire department (Land)	188,842	5.54
6 Police department (Land)	168,477	5.08
7 Garbage and trash collection (Land)	140,441	4.03
8 General government buildings (Land)	125,202	3.74
9 Drainage (Const.)	117,340	3.63
10 Parks and recreation (Const.)	99,206	2.81
11 General government building (Const.)	40,000	0.96
12 Libraries (Land)	12,000	0.42
13 Drainage (Land)	169	0.00

**Table 4. Average Amount of Debt Issued, Retired, Outstanding at End of Year and Interest Paid by Type**

<b>Category</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>	<b>Number reporting</b>
<b>Issued During Fiscal Year</b>			
Revenue bonds	5,032,490	148.48	4
General obligation bonds	62,320	2.21	1
Other long-term debt	1,570,040	42.23	2
Lease pool/capital leases	833,290	27.52	5
Short-term debt	4,150,000	144.10	1
<b>Retired During Fiscal Year</b>			
Revenue bonds	1,841,870	54.40	7
General obligation bonds	493,000	16.92	4
Other long-term debt	177,550	4.98	4
Lease pool/capital leases	447,470	13.12	7
Short-term debt	4,150,000	144.10	1
<b>Outstanding at End of Year</b>			
Revenue bonds	22,031,700	650.74	7
General obligation bonds	10,070,110	331.58	3
Other long-term debt	4,726,760	132.65	4
Lease pool/capital leases	1,107,900	32.48	7
Short-term debt	0	0.00	0
<b>Interest Paid on Debt During Year</b>			
Revenue bonds	1,271,200	37.55	7
General obligation bonds	492,470	16.90	4
Other long-term debt	190,670	5.35	4
Lease pool/capital leases	54,300	1.60	6
Short-term debt	113,840	3.95	1

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

<b>Category</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>	<b>Number reporting</b>
Sinking funds	1,449,090	42.80	7
Bond funds	2,361,340	65.88	4
All other funds	12,933,670	390.23	8

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
1 Multi-purpose	G.O.	19,628,000	1
2 Water/sewer	revenue bond	16,175,830	7
3 Gas utility system	revenue bond	8,399,940	1
4 All other	revenue bond	8,378,710	3
5 Education	G.O.	5,605,000	1
6 Parks & recreation facilities	G.O.	4,915,000	1
7 Water/sewer	other long-term	4,726,760	4
8 Parks & recreation facilities	revenue bond	3,727,500	2
9 Solid waste system	lease pool	577,600	4
10 Multi-purpose	lease pool	427,260	2
11 All other	lease pool	421,740	2
12 Fire protection	lease pool	261,390	6

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type  
(Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)**

<b>Type of fund</b>	<b>----- Revenues -----</b>		<b>----- Expenditures -----</b>	
	<b>Average amount (\$)</b>	<b>Number reporting</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
Water and sewer	8,386,670	7	7,790,180	7
Electric supply	24,802,340	2	21,447,410	2
Gas supply	13,345,760	2	13,411,860	2
Airport	0	0	0	0
Solid waste system	2,815,730	5	2,720,580	5
Other enterprise funds	1,290,140	3	1,832,960	3

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Average amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	4,720,760	31.2%
Gross salaries and wages	9,599,380	55.5%
Total personnel expenditures	13,120,210	86.8%

**Table 9. Ranking of Per Capita Revenues by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	2,336.37	100.0%
1 Electric supply system	832.20	35.6%
2 Gas supply system	375.88	16.1%
3 Water and sewer system	247.71	10.6%
4 Local option sales tax	141.45	6.1%
5 Real and personal property taxes	115.02	4.9%
6 Solid waste system	80.09	3.4%
7 Garbage and trash collection charges	76.34	3.3%
8 Special purpose sales tax	70.17	3.0%
9 Franchise payments taxes	49.15	2.1%
10 Other excise and special use taxes	33.83	1.4%
11 Other enterprise funds	33.32	1.4%
12 Insurance premiums tax	32.76	1.4%
13 Other local intergovernmental revenues	31.29	1.3%
14 Fines, forfeits and court fees	29.00	1.2%
15 State intergovernmental revenues	26.96	1.2%
16 All additional revenues	22.02	0.9%
17 Business license and occupational taxes	18.35	0.8%
18 Alcoholic beverage taxes	16.44	0.7%
19 Federal intergovernmental revenues	15.55	0.7%
20 Motor vehicle taxes	15.08	0.6%
21 Interest earnings on investments	10.64	0.5%
22 Building permits	8.51	0.4%
23 Hotel/motel tax	8.35	0.4%
24 Other service charges	7.91	0.3%
25 Public utilities taxes	6.26	0.3%
26 Parks and recreation charges	5.56	0.2%
27 Rents and royalties	4.16	0.2%
28 Alcoholic beverage licenses	3.99	0.2%
29 Intangible taxes (regular and recording)	3.91	0.2%
30 Cemetery fees	3.38	0.1%
31 Ambulance charges	3.23	0.1%
32 FIFA, penalties, interest and cost	3.06	0.1%
33 Receipts from sale of real property	2.00	0.1%
34 Other licenses, permits and fees	0.84	0.0%
35 Receipts from sale of materials	0.79	0.0%
36 Parking facilities and meters	0.52	0.0%
37 Mobile home taxes	0.43	0.0%
38 Railroad equipment tax	0.13	0.0%
39 Special assessments	0.09	0.0%
40 Airport	0.00	0.0%
41 Fire service subscription fees	0.00	0.0%
42 Hospital charges	0.00	0.0%
43 Landfill fees	0.00	0.0%

**Table 10. Ranking of Per Capita Expenditures by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	2,451.65	100.0%
1 Electric supply system	719.63	29.4%
2 Gas supply system	377.74	15.4%
3 Debt service costs	298.86	12.2%
4 Water and sewer system	230.09	9.4%
5 Police department	122.39	5.0%
6 Fire department	83.69	3.4%
7 Solid waste system	77.38	3.2%
8 Garbage and trash collection	76.59	3.1%
9 Construction (non-utility)	75.38	3.1%
10 General administration	72.34	3.0%
11 Purchase of equipment, land	53.45	2.2%
12 Other enterprise funds	47.33	1.9%
13 Highways and streets	42.70	1.7%
14 Parks and recreation	29.59	1.2%
15 Other expenditures	23.35	1.0%
16 Financial administration	17.89	0.7%
17 Community development	16.80	0.7%
18 Education	15.72	0.6%
19 General insurance	12.56	0.5%
20 Building inspection and regulation	11.97	0.5%
21 General government buildings	8.04	0.3%
22 Municipal court	6.73	0.3%
23 Libraries	6.23	0.3%
24 Jail	6.10	0.2%
25 Legal expenses	5.88	0.2%
26 Ambulance service	4.16	0.2%
27 Public welfare and social services	4.08	0.2%
28 Public health	3.67	0.1%
29 Drainage	0.98	0.0%
30 Parking facilities and meters	0.33	0.0%
31 Airport	0.00	0.0%
32 County or municipal hospital	0.00	0.0%
33 Garbage and trash disposal (landfill)	0.00	0.0%
34 Natural resources	0.00	0.0%
35 Payments to other hospitals	0.00	0.0%



**Municipal Group -**  
**Number Reporting =**  
**Population Range =**  
**1996 Population =**

**C**  
**34**

**10,000 - 24,999**  
**524,462**

**Table 1. General Revenues by Source**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Revenues	10,696,910	690.83
Property Taxes	2,738,033	177.50
Real and personal property taxes	2,314,070	150.02
All other property taxes	423,963	27.48
Sales Taxes	2,510,755	160.99
Local option sales taxes	2,073,076	134.71
MARTA tax		
Special purpose sales tax	1,357,165	89.98
Excise and Special Use Taxes	1,849,978	119.93
Alcoholic beverage taxes	373,104	24.29
Insurance premiums taxes	490,591	31.80
Hotel/motel taxes	278,949	17.70
Franchise payments taxes	723,408	46.90
Other excise and special use taxes	157,057	9.79
Licenses, Permits and Fees	688,776	44.65
Intergovernmental Revenues	602,406	39.05
State	318,580	20.70
State DHR health grants		
Other local funds	289,931	19.27
Federal funds	111,108	7.02
Service Charge Revenues	2,268,581	147.07
Use of money and property	143,595	9.31
Interest earnings on investments	332,565	21.56
All other service charges	1,778,982	115.33
Other Revenues	38,381	23.79

**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	8,501,800	551.16
Administration	1,632,306	105.82
Financial administration	334,077	21.59
Tax commissioner		
Tax assessor/appraiser		
General administration	908,326	58.89
General government buildings	157,437	10.24
General insurance	373,426	24.26
Legal fees	71,568	4.63
Public Safety and Corrections	3,378,452	219.02
Sheriff's department		
Police department	2,190,504	142.01
Correctional institute		
Jail	120,383	7.55
Fire department	1,528,933	94.88
Courts	100,184	6.48
Municipal court	100,184	6.48
Health and Human Service	80,884	3.08
Municipal hospital	0	0.00
Payments to other hospitals	0	0.00
Public health	72,711	4.75
Public welfare and social services	231,265	13.81
Ambulance service	318,240	18.65
State DHR health grants		
Public Works	851,080	55.17
Parking facilities and meters	300	0.02
Natural resources	12,000	0.84
Garbage and trash collection	876,365	56.24
Garbage disposal (landfill)	688,885	42.63

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, Streets and Drainage	870,961	56.46
Highways and streets	840,506	54.49
Drainage	79,651	5.53
Leisure Services	54,608	3.54
Parks and recreation	686,370	44.27
Libraries	112,219	7.24
Education (non-school board)	1,528,619	104.05
Community Development	249,219	16.16
Building inspection and regulation	167,284	10.65
Community development	148,588	9.13
Other General Operating	752,806	48.32

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	889,669	56.58
Total Construction	1,081,081	67.66
1 Fire department (Const.)	1,035,979	50.59
2 Highways and streets (Const.)	626,378	41.12
3 Parks and recreation (Const.)	626,218	37.72
4 Parks and recreation (Land)	281,544	17.29
5 Garbage disposal - landfill (Land)	336,065	16.98
6 General government buildings (Land)	202,923	12.68
7 Drainage (Land)	138,452	9.58
8 Libraries (Const.)	162,912	9.06
9 Police department (Land)	138,807	8.87
10 Fire department (Land)	123,925	7.76
11 Garbage and trash collection (Land)	118,599	7.66
12 General government building (Const.)	109,794	6.50
13 Garbage and trash collection (Const.)	88,663	4.93
14 Drainage (Const.)	59,689	3.50
15 Libraries (Land)	26,694	1.83

**Table 4. Average Amount of Debt Issued, Retired, Outstanding at End of Year and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	7,420,000	413.04	5
General obligation bonds	0	0.00	0
Other long-term debt	1,350,210	77.84	6
Lease pool/capital leases	413,520	24.07	13
Short-term debt	1,554,000	88.47	1
Retired During Fiscal Year			
Revenue bonds	1,013,190	66.52	21
General obligation bonds	454,600	28.38	14
Other long-term debt	231,440	14.15	16
Lease pool/capital leases	214,750	13.64	26
Short-term debt	963,810	67.00	2
Outstanding at End of Year			
Revenue bonds	11,211,070	735.58	22
General obligation bonds	6,625,020	413.58	14
Other long-term debt	4,140,190	258.29	17
Lease pool/capital leases	962,920	61.19	23
Short-term debt	1,554,000	88.47	1
Interest Paid on Debt During Year			
Revenue bonds	689,190	45.53	21
General obligation bonds	375,060	23.41	14
Other long-term debt	172,870	10.84	16
Lease pool/capital leases	46,600	3.01	25
Short-term debt	33,570	2.17	3

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	1,639,230	105.59	21
Bond funds	3,573,920	213.02	14
All other funds	10,008,380	648.83	34

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
1 All other	revenue bond	25,590,000	2
2 Parks & recreation facilities	G.O.	16,070,000	1
3 Water/sewer	revenue bond	9,077,600	21
4 Multi-purpose	G.O.	8,640,000	4
5 Education	G.O.	7,238,750	4
6 All other	G.O.	4,690,290	2
7 Water/sewer	other long-term	4,208,390	16
8 Industrial revenue bonds	revenue bond	4,169,000	1
9 Short-term, all purposes	short-term	1,554,000	1
10 Jails	lease pool	1,020,000	1
11 Public buildings	lease pool	896,260	5
12 All other	other long-term	876,030	3

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type  
(Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)**

<b>Type of fund</b>	<b>----- Revenues -----</b>		<b>----- Expenditures -----</b>	
	<b>Average amount (\$)</b>	<b>Number reporting</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
Water and sewer	4,358,780	26	4,383,650	26
Electric supply	19,438,950	8	17,186,680	8
Gas supply	5,815,350	12	4,974,520	12
Airport	357,450	7	292,750	7
Solid waste system	1,249,610	13	1,419,190	13
Other enterprise funds	1,663,970	9	2,723,000	9

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Average amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	1,288,230	14.7%
Gross salaries and wages	4,954,580	58.3%
Total personnel expenditures	6,326,150	74.4%

**Table 9. Ranking of Per Capita Revenues by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	2,975.40	100.0%
1 Electric supply system	1,168.93	39.3%
2 Gas supply system	382.58	12.9%
3 Water and sewer system	285.42	9.6%
4 Real and personal property taxes	150.02	5.0%
5 Local option sales tax	134.71	4.5%
6 Other enterprise funds	104.24	3.5%
7 Special purpose sales tax	89.98	3.0%
8 Solid waste system	82.93	2.8%
9 Landfill fees	70.72	2.4%
10 Garbage and trash collection charges	61.86	2.1%
11 Franchise payments taxes	46.90	1.6%
12 Fines, forfeits and court fees	37.02	1.2%
13 Insurance premiums tax	31.80	1.1%
14 Business license and occupational taxes	26.30	0.9%
15 Alcoholic beverage taxes	24.29	0.8%
16 All additional revenues	23.79	0.8%
17 Interest earnings on investments	21.56	0.7%
18 State intergovernmental revenues	20.70	0.7%
19 Airport	20.40	0.7%
20 Other local intergovernmental revenues	19.27	0.6%
21 Motor vehicle taxes	18.73	0.6%
22 Hotel/motel tax	17.70	0.6%
23 Other service charges	16.84	0.6%
24 Ambulance charges	16.09	0.5%
25 Receipts from sale of real property	13.86	0.5%
26 Parks and recreation charges	13.20	0.4%
27 Building permits	10.16	0.3%
28 Other excise and special use taxes	9.79	0.3%
29 Public utilities taxes	9.19	0.3%
30 Fire service subscription fees	7.20	0.2%
31 Federal intergovernmental revenues	7.02	0.2%
32 Other licenses, permits and fees	6.49	0.2%
33 Alcoholic beverage licenses	5.97	0.2%
34 Rents and royalties	4.66	0.2%
35 Special assessments	4.29	0.1%
36 Intangible taxes (regular and recording)	2.45	0.1%
37 Cemetery fees	2.39	0.1%
38 Receipts from sale of materials	2.30	0.1%
39 FIFA, penalties, interest and cost	2.28	0.1%
40 Parking facilities and meters	1.00	0.0%
41 Mobile home taxes	0.29	0.0%
42 Railroad equipment tax	0.08	0.0%
43 Hospital charges	0.00	0.0%

**Table 10. Ranking of Per Capita Expenditures by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	3,119.34	100.0%
1 Electric supply system	1,033.50	33.1%
2 Gas supply system	327.26	10.5%
3 Water and sewer system	287.05	9.2%
4 Debt service costs	274.66	8.8%
5 Other enterprise funds	170.58	5.5%
6 Police department	142.01	4.6%
7 Education	104.05	3.3%
8 Fire department	94.88	3.0%
9 Solid waste system	94.19	3.0%
10 Construction (non-utility)	67.66	2.2%
11 General administration	58.89	1.9%
12 Purchase of equipment, land	56.58	1.8%
13 Garbage and trash collection	56.24	1.8%
14 Highways and streets	54.49	1.7%
15 Other expenditures	48.32	1.5%
16 Parks and recreation	44.27	1.4%
17 Garbage and trash disposal (landfill)	42.63	1.4%
18 General insurance	24.26	0.8%
19 Financial administration	21.59	0.7%
20 Ambulance service	18.65	0.6%
21 Airport	16.71	0.5%
22 Public welfare and social services	13.81	0.4%
23 Building inspection and regulation	10.65	0.3%
24 General government buildings	10.24	0.3%
25 Community development	9.13	0.3%
26 Jail	7.55	0.2%
27 Libraries	7.24	0.2%
28 Municipal court	6.48	0.2%
29 Drainage	5.53	0.2%
30 Public health	4.75	0.2%
31 Legal expenses	4.63	0.1%
32 Natural resources	0.84	0.0%
33 Parking facilities and meters	0.02	0.0%
34 County or municipal hospital	0.00	0.0%
35 Payments to other hospitals	0.00	0.0%

**Municipal Group -**  
**Number Reporting =**  
**Population Range =**  
**1996 Population =**

**D**  
**48**  
**5,000 - 9,999**  
**337,761**

**Table 1. General Revenues by Source**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Revenues	4,064,474	550.72
Property Taxes	951,617	134.87
Real and personal property taxes	830,315	118.20
All other property taxes	121,302	16.66
Sales Taxes	848,368	120.70
Local option sales taxes	804,356	114.23
MARTA tax		
Special purpose sales tax	249,011	38.69
Excise and Special Use Taxes	801,707	113.93
Alcoholic beverage taxes	162,152	23.04
Insurance premiums taxes	222,164	31.57
Hotel/motel taxes	124,530	17.28
Franchise payments taxes	330,532	46.97
Other excise and special use taxes	23,034	3.42
Licenses, Permits and Fees	221,893	31.53
Intergovernmental Revenues	397,277	56.46
State	348,607	49.78
State DHR health grants		
Other local funds	62,770	8.71
Federal funds	90,975	12.82
Service Charge Revenues	834,223	118.55
Use of money and property	57,147	8.12
Interest earnings on investments	94,868	13.46
All other service charges	683,498	97.13
Other Revenues	9,389	11.93



**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	3,488,450	495.75
Administration	678,992	96.49
Financial administration	84,404	11.44
Tax commissioner		
Tax assessor/appraiser		
General administration	495,295	70.39
General government buildings	70,573	10.28
General insurance	115,360	16.77
Legal fees	47,055	6.59
Public Safety and Corrections	1,362,432	193.62
Sheriff's department		
Police department	1,027,019	146.28
Correctional institute		
Jail	22,883	3.21
Fire department	453,610	65.01
Courts	43,446	5.78
Municipal court	43,446	5.78
Health and Human Service	11,499	2.40
Municipal hospital	0	0.00
Payments to other hospitals	0	0.00
Public health	22,244	3.12
Public welfare and social services	26,276	3.81
Ambulance service	0	0.00
State DHR health grants		
Public Works	350,626	49.83
Parking facilities and meters	0	0.00
Natural resources	0	0.00
Garbage and trash collection	372,779	54.25
Garbage disposal (landfill)	144,628	20.91

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, Streets and Drainage	411,939	58.54
Highways and streets	408,619	57.39
Drainage	75,121	10.77
Leisure Services	5,474	0.78
Parks and recreation	225,233	33.07
Libraries	51,034	7.12
Education (non-school board)	1,410,655	180.41
Community Development	171,067	24.31
Building inspection and regulation	67,484	9.55
Community development	252,866	35.17
Other General Operating	242,567	33.54

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	415,467	58.98
Total Construction	417,341	59.92
1 Highways and streets (Const.)	222,087	32.17
2 Drainage (Const.)	189,628	24.41
3 Fire department (Const.)	174,097	23.61
4 Garbage disposal - landfill (Land)	88,176	17.15
5 Police department (Land)	97,336	14.05
6 Parks and recreation (Const.)	82,970	12.30
7 Parks and recreation (Land)	83,198	11.69
8 Fire department (Land)	69,791	9.87
9 Libraries (Const.)	59,693	8.32
10 Garbage and trash collection (Land)	58,232	7.89
11 General government buildings (Land)	39,929	5.04
12 General government building (Const.)	19,473	2.44
13 Drainage (Land)	8,282	1.04
14 Police department (Const.)	5,157	0.79
15 Libraries (Land)	785	0.09

**Table 4. Average Amount of Debt Issued, Retired, Outstanding at End of Year and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	6,590,000	861.27	4
General obligation bonds	1,293,440	209.53	2
Other long-term debt	1,754,530	239.98	14
Lease pool/capital leases	312,670	43.30	19
Short-term debt	363,340	50.63	8
Retired During Fiscal Year			
Revenue bonds	1,365,670	192.07	36
General obligation bonds	145,640	19.88	12
Other long-term debt	589,310	80.68	34
Lease pool/capital leases	125,940	17.67	31
Short-term debt	377,430	52.62	7
Outstanding at End of Year			
Revenue bonds	2,992,230	420.82	36
General obligation bonds	2,006,290	262.78	10
Other long-term debt	3,008,530	411.89	34
Lease pool/capital leases	729,160	101.11	29
Short-term debt	287,630	39.86	5
Interest Paid on Debt During Year			
Revenue bonds	177,710	24.99	36
General obligation bonds	88,860	12.18	13
Other long-term debt	110,210	15.10	33
Lease pool/capital leases	37,760	5.26	29
Short-term debt	12,030	1.68	8

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	716,880	102.01	35
Bond funds	1,633,400	224.94	10
All other funds	3,399,570	483.12	48

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
1 Education	G.O.	4,385,000	2
2 Multi-purpose	other long-term	3,310,270	2
3 Water/sewer	other long-term	2,987,590	30
4 Water/sewer	revenue bond	2,897,920	33
5 Multi-purpose	G.O.	2,850,000	1
6 Gas utility system	revenue bond	2,702,500	2
7 Parks & recreation facilities	revenue bond	2,584,480	2
8 Parks & recreation facilities	lease pool	2,404,400	2
9 Public buildings	lease pool	1,452,040	4
10 Solid waste system	revenue bond	1,430,000	1
11 Water/sewer	G.O.	1,392,500	2
12 Parks & recreation facilities	other long-term	1,263,300	2

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type**  
(Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

<b>Type of fund</b>	<b>----- Revenues -----</b>		<b>----- Expenditures -----</b>	
	<b>Average amount (\$)</b>	<b>Number reporting</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
Water and sewer	2,046,630	40	2,464,170	40
Electric supply	8,024,890	16	7,268,660	16
Gas supply	3,213,220	21	2,854,430	21
Airport	39,350	4	52,990	5
Solid waste system	636,670	13	692,290	13
Other enterprise funds	738,210	9	1,187,990	9

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Average amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	599,410	16.8%
Gross salaries and wages	2,108,540	60.4%
Total personnel expenditures	2,726,450	78.2%

**Table 9. Ranking of Per Capita Revenues by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	2,737.19	100.0%
1 Electric supply system	1,090.89	39.9%
2 Gas supply system	447.86	16.4%
3 Water and sewer system	290.03	10.6%
4 Real and personal property taxes	118.20	4.3%
5 Local option sales tax	114.23	4.2%
6 Other enterprise funds	100.17	3.7%
7 Solid waste system	85.05	3.1%
8 Garbage and trash collection charges	53.90	2.0%
9 State intergovernmental revenues	49.78	1.8%
10 Franchise payments taxes	46.97	1.7%
11 Fines, forfeits and court fees	41.78	1.5%
12 Special purpose sales tax	38.69	1.4%
13 Insurance premiums tax	31.57	1.2%
14 Alcoholic beverage taxes	23.04	0.8%
15 Business license and occupational taxes	22.56	0.8%
16 Hotel/motel tax	17.28	0.6%
17 Fire service subscription fees	14.19	0.5%
18 Interest earnings on investments	13.46	0.5%
19 Federal intergovernmental revenues	12.82	0.5%
20 Public utilities taxes	12.77	0.5%
21 Motor vehicle taxes	12.24	0.4%
22 All additional revenues	11.93	0.4%
23 Landfill fees	10.73	0.4%
24 Parks and recreation charges	10.01	0.4%
25 Other service charges	9.18	0.3%
26 Other local intergovernmental revenues	8.71	0.3%
27 Rents and royalties	7.49	0.3%
28 Ambulance charges	7.24	0.3%
29 Building permits	6.88	0.3%
30 Receipts from sale of real property	5.07	0.2%
31 Airport	4.81	0.2%
32 Alcoholic beverage licenses	3.73	0.1%
33 Other excise and special use taxes	3.42	0.1%
34 Receipts from sale of materials	1.94	0.1%
35 Intangible taxes (regular and recording)	1.90	0.1%
36 Special assessments	1.58	0.1%
37 FIFA, penalties, interest and cost	1.32	0.0%
38 Cemetery fees	1.25	0.0%
39 Other licenses, permits and fees	1.19	0.0%
40 Mobile home taxes	0.87	0.0%
41 Parking facilities and meters	0.37	0.0%
42 Railroad equipment tax	0.09	0.0%
43 Hospital charges	0.00	0.0%

**Table 10. Ranking of Per Capita Expenditures by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	3,321.71	100.0%
1 Electric supply system	988.08	29.7%
2 Debt service costs	422.13	12.7%
3 Gas supply system	397.85	12.0%
4 Water and sewer system	349.20	10.5%
5 Education	180.41	5.4%
6 Other enterprise funds	161.19	4.9%
7 Police department	146.28	4.4%
8 Solid waste system	92.48	2.8%
9 General administration	70.39	2.1%
10 Fire department	65.01	2.0%
11 Construction (non-utility)	59.92	1.8%
12 Purchase of equipment, land	58.98	1.8%
13 Highways and streets	57.39	1.7%
14 Garbage and trash collection	54.25	1.6%
15 Community development	35.17	1.1%
16 Other expenditures	33.54	1.0%
17 Parks and recreation	33.07	1.0%
18 Garbage and trash disposal (landfill)	20.91	0.6%
19 General insurance	16.77	0.5%
20 Financial administration	11.44	0.3%
21 Drainage	10.77	0.3%
22 General government buildings	10.28	0.3%
23 Building inspection and regulation	9.55	0.3%
24 Libraries	7.12	0.2%
25 Airport	7.02	0.2%
26 Legal expenses	6.59	0.2%
27 Municipal court	5.78	0.2%
28 Public welfare and social services	3.81	0.1%
29 Jail	3.21	0.1%
30 Public health	3.12	0.1%
31 Ambulance service	0.00	0.0%
32 County or municipal hospital	0.00	0.0%
33 Natural resources	0.00	0.0%
34 Parking facilities and meters	0.00	0.0%
35 Payments to other hospitals	0.00	0.0%

**Municipal Group -**  
**Number Reporting =**  
**Population Range =**  
**1996 Population =**

**E**  
**72**  
**2,500 - 4,999**  
**258,443**

**Table 1. General Revenues by Source**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Revenues	1,912,772	523.73
Property Taxes	365,605	102.16
Real and personal property taxes	305,376	85.94
All other property taxes	60,229	16.22
Sales Taxes	514,875	143.89
Local option sales taxes	433,912	120.98
MARTA tax		
Special purpose sales tax	228,437	61.86
Excise and Special Use Taxes	400,040	111.45
Alcoholic beverage taxes	90,161	25.10
Insurance premiums taxes	114,759	32.00
Hotel/motel taxes	63,143	16.49
Franchise payments taxes	175,394	48.86
Other excise and special use taxes	5,367	1.40
Licenses, Permits and Fees	85,692	23.87
Intergovernmental Revenues	201,130	56.03
State	113,569	31.71
State DHR health grants		
Other local funds	66,894	19.02
Federal funds	110,452	30.42
Service Charge Revenues	338,633	94.34
Use of money and property	11,367	3.17
Interest earnings on investments	39,087	10.90
All other service charges	286,863	79.92
Other Revenues	6,797	7.59

**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	1,638,350	456.43
Administration	357,988	99.73
Financial administration	50,850	14.02
Tax commissioner		
Tax assessor/appraiser		
General administration	250,301	69.73
General government buildings	42,201	11.44
General insurance	71,976	20.36
Legal fees	19,800	5.34
Public Safety and Corrections	632,972	176.34
Sheriff's department		
Police department	495,575	138.58
Correctional institute		
Jail	22,217	6.32
Fire department	157,189	44.03
Courts	29,547	7.93
Municipal court	29,547	7.93
Health and Human Service	11,049	1.55
Municipal hospital	60,000	23.94
Payments to other hospitals	0	0.00
Public health	13,479	3.57
Public welfare and social services	21,692	6.17
Ambulance service	68,814	20.41
State DHR health grants		
Public Works	167,723	46.73
Parking facilities and meters	76,781	24.18
Natural resources	173,693	37.75
Garbage and trash collection	180,139	49.82
Garbage disposal (landfill)	84,327	23.79



**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, Streets and Drainage	253,823	70.71
Highways and streets	254,838	71.18
Drainage	60,581	15.01
Leisure Services	5,122	1.43
Parks and recreation	101,480	27.86
Libraries	29,823	8.32
Education (non-school board)	178,703	51.69
Community Development	38,338	10.68
Building inspection and regulation	29,945	7.98
Community development	110,157	31.23
Other General Operating	93,224	26.41

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	169,419	47.24
Total Construction	295,017	77.30
1 Parks and recreation (Const.)	130,873	32.59
2 Highways and streets (Const.)	61,290	17.04
3 General government building (Const.)	55,939	15.30
4 General government buildings (Land)	55,577	14.66
5 Natural resources (Land)	52,632	14.53
6 Garbage disposal - landfill (Land)	43,506	12.61
7 Drainage (Const.)	46,822	12.43
8 Parks and recreation (Land)	41,156	11.71
9 Police department (Land)	40,182	11.27
10 Fire department (Land)	33,885	9.54
11 Fire department (Const.)	17,806	3.84
12 Garbage and trash collection (Land)	13,990	3.62
13 Libraries (Land)	12,928	3.28
14 Jail (Land)	8,921	2.72

**Table 4. Average Amount of Debt Issued, Retired, Outstanding at End of Year and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	4,274,150	1,133.13	6
General obligation bonds	236,030	67.21	1
Other long-term debt	546,370	148.08	20
Lease pool/capital leases	117,450	32.68	25
Short-term debt	231,470	65.27	7
Retired During Fiscal Year			
Revenue bonds	292,400	80.85	53
General obligation bonds	28,130	7.66	5
Other long-term debt	132,080	37.22	49
Lease pool/capital leases	45,540	12.63	38
Short-term debt	210,260	61.85	12
Outstanding at End of Year			
Revenue bonds	2,236,640	615.47	54
General obligation bonds	142,880	39.21	6
Other long-term debt	1,165,930	326.52	50
Lease pool/capital leases	221,160	61.62	36
Short-term debt	138,510	37.59	11
Interest Paid on Debt During Year			
Revenue bonds	129,800	35.94	54
General obligation bonds	11,370	3.10	5
Other long-term debt	55,950	15.76	47
Lease pool/capital leases	13,060	3.59	36
Short-term debt	64,650	18.80	14

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	342,070	94.44	53
Bond funds	458,080	126.31	15
All other funds	1,620,820	451.55	72

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
1 Water/sewer	revenue bond	2,217,340	54
2 Water/sewer	other long-term	1,267,330	44
3 All other	G.O.	355,000	1
4 Electric utility system	revenue bond	345,000	1
5 Multi-purpose	other long-term	305,700	4
6 Gas utility system	revenue bond	248,500	2
7 All other	lease pool	247,190	10
8 Public buildings	lease pool	237,500	5
9 Public buildings	other long-term	228,670	3
10 Industrial revenue bonds	revenue bond	200,000	1
11 Fire protection	lease pool	170,430	11
12 All other	other long-term	161,140	3

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type  
(Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)**

<b>Type of fund</b>	<b>----- Revenues -----</b>		<b>----- Expenditures -----</b>	
	<b>Average amount (\$)</b>	<b>Number reporting</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
Water and sewer	953,410	69	1,207,540	69
Electric supply	4,873,790	12	4,333,290	12
Gas supply	1,618,910	24	1,469,010	24
Airport	210	1	23,590	1
Solid waste system	200,050	17	208,350	18
Other enterprise funds	84,130	5	366,920	4

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Average amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	229,540	13.4%
Gross salaries and wages	936,570	55.6%
Total personnel expenditures	1,191,540	71.7%

**Table 9. Ranking of Per Capita Revenues by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	2,804.17	100.0%
1 Electric supply system	1,262.56	45.0%
2 Gas supply system	462.23	16.5%
3 Water and sewer system	264.75	9.4%
4 Local option sales tax	120.98	4.3%
5 Real and personal property taxes	85.94	3.1%
6 Special purpose sales tax	61.86	2.2%
7 Solid waste system	56.69	2.0%
8 Garbage and trash collection charges	53.34	1.9%
9 Franchise payments taxes	48.86	1.7%
10 Parking facilities and meters	36.79	1.3%
11 Fines, forfeits and court fees	32.52	1.2%
12 Insurance premiums tax	32.00	1.1%
13 State intergovernmental revenues	31.71	1.1%
14 Federal intergovernmental revenues	30.42	1.1%
15 Alcoholic beverage taxes	25.10	0.9%
16 Other enterprise funds	24.45	0.9%
17 Other local intergovernmental revenues	19.02	0.7%
18 Hotel/motel tax	16.49	0.6%
19 Business license and occupational taxes	14.87	0.5%
20 Landfill fees	14.30	0.5%
21 Parks and recreation charges	12.66	0.5%
22 Motor vehicle taxes	11.69	0.4%
23 Public utilities taxes	11.06	0.4%
24 Interest earnings on investments	10.90	0.4%
25 Fire service subscription fees	10.46	0.4%
26 All additional revenues	7.59	0.3%
27 Special assessments	6.79	0.2%
28 Building permits	6.27	0.2%
29 Ambulance charges	5.25	0.2%
30 Other service charges	4.49	0.2%
31 Receipts from sale of real property	3.99	0.1%
32 Alcoholic beverage licenses	3.52	0.1%
33 Rents and royalties	2.72	0.1%
34 Receipts from sale of materials	2.42	0.1%
35 Other licenses, permits and fees	2.26	0.1%
36 Cemetery fees	1.87	0.1%
37 Intangible taxes (regular and recording)	1.51	0.1%
38 FIFA, penalties, interest and cost	1.50	0.1%
39 Other excise and special use taxes	1.40	0.0%
40 Mobile home taxes	0.70	0.0%
41 Railroad equipment tax	0.16	0.0%
42 Airport	0.08	0.0%
43 Hospital charges	0.00	0.0%

**Table 10. Ranking of Per Capita Expenditures by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	3,209.42	100.0%
1 Electric supply system	1,122.54	35.0%
2 Gas supply system	419.43	13.1%
3 Water and sewer system	335.31	10.4%
4 Debt service costs	277.41	8.6%
5 Police department	138.58	4.3%
6 Other enterprise funds	113.92	3.5%
7 Construction (non-utility)	77.30	2.4%
8 Highways and streets	71.18	2.2%
9 General administration	69.73	2.2%
10 Solid waste system	59.80	1.9%
11 Education	51.69	1.6%
12 Garbage and trash collection	49.82	1.6%
13 Purchase of equipment, land	47.24	1.5%
14 Fire department	44.03	1.4%
15 Natural resources	37.75	1.2%
16 Community development	31.23	1.0%
17 Parks and recreation	27.86	0.9%
18 Other expenditures	26.41	0.8%
19 Parking facilities and meters	24.18	0.8%
20 County or municipal hospital	23.94	0.7%
21 Garbage and trash disposal (landfill)	23.79	0.7%
22 Ambulance service	20.41	0.6%
23 General insurance	20.36	0.6%
24 Drainage	15.01	0.5%
25 Financial administration	14.02	0.4%
26 General government buildings	11.44	0.4%
27 Airport	9.41	0.3%
28 Libraries	8.32	0.3%
29 Building inspection and regulation	7.98	0.2%
30 Municipal court	7.93	0.2%
31 Jail	6.32	0.2%
32 Public welfare and social services	6.17	0.2%
33 Legal expenses	5.34	0.2%
34 Public health	3.57	0.1%
35 Payments to other hospitals	0.00	0.0%

**Municipal Group -**  
**Number Reporting =**  
**Population Range =**  
**1996 Population =**

**F**  
**101**  
**1,000 - 2,499**  
**157,686**

**Table 1. General Revenues by Source**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Revenues	794,581	494.25
Property Taxes	163,414	106.21
Real and personal property taxes	141,299	90.62
All other property taxes	22,115	15.58
Sales Taxes	205,324	131.43
Local option sales taxes	172,668	110.27
MARTA tax		
Special purpose sales tax	147,379	100.35
Excise and Special Use Taxes	150,929	96.67
Alcoholic beverage taxes	40,665	25.41
Insurance premiums taxes	51,726	33.08
Hotel/motel taxes	18,700	11.05
Franchise payments taxes	65,246	41.87
Other excise and special use taxes	8,661	5.50
Licenses, Permits and Fees	23,742	15.21
Intergovernmental Revenues	108,760	69.66
State	85,259	55.28
State DHR health grants		
Other local funds	29,315	17.79
Federal funds	86,306	53.64
Service Charge Revenues	138,787	88.89
Use of money and property	9,867	6.32
Interest earnings on investments	20,338	12.89
All other service charges	110,384	70.70
Other Revenues	3,625	5.60

**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	577,030	369.60
Administration	157,333	100.77
Financial administration	22,903	14.08
Tax commissioner		
Tax assessor/appraiser		
General administration	115,908	74.24
General government buildings	17,091	10.28
General insurance	27,778	17.99
Legal fees	8,726	5.67
Public Safety and Corrections	206,487	132.26
Sheriff's department		
Police department	185,992	118.95
Correctional institute		
Jail	7,593	4.74
Fire department	29,101	18.75
Courts	10,207	6.56
Municipal court	10,207	6.56
Health and Human Service	2,687	0.31
Municipal hospital	12,000	5.21
Payments to other hospitals	0	0.00
Public health	12,046	8.04
Public welfare and social services	17,050	10.78
Ambulance service	6,644	6.49
State DHR health grants		
Public Works	65,641	42.04
Parking facilities and meters	0	0.00
Natural resources	10,872	6.59
Garbage and trash collection	68,844	44.16
Garbage disposal (landfill)	32,106	20.95

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, Streets and Drainage	97,008	62.13
Highways and streets	103,024	65.78
Drainage	3,483	2.20
Leisure Services	2,026	1.30
Parks and recreation	23,447	14.35
Libraries	9,500	5.91
Education (non-school board)	249,887	130.42
Community Development	6,271	4.02
Building inspection and regulation	7,234	4.51
Community development	21,570	12.99
Other General Operating	15,231	8.63

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	68,848	43.72
Total Construction	125,412	79.10
1 Drainage (Land)	302,025	207.72
2 Drainage (Const.)	217,201	136.72
3 Highways and streets (Const.)	62,522	39.71
4 Garbage disposal - landfill (Land)	55,467	24.50
5 General government buildings (Land)	35,012	19.81
6 Parks and recreation (Const.)	33,290	18.91
7 Garbage and trash collection (Land)	29,130	16.87
8 Police department (Land)	20,218	12.55
9 Fire department (Land)	19,172	12.00
10 General government building (Const.)	19,393	11.72
11 Parks and recreation (Land)	14,632	8.59



**Table 4. Average Amount of Debt Issued, Retired, Outstanding at End of Year and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	1,614,560	1,391.47	3
General obligation bonds	106,900	69.91	2
Other long-term debt	112,970	71.07	18
Lease pool/capital leases	62,790	36.93	18
Short-term debt	60,460	40.87	20
Retired During Fiscal Year			
Revenue bonds	24,370	15.58	70
General obligation bonds	11,190	6.57	9
Other long-term debt	49,670	30.73	54
Lease pool/capital leases	24,430	15.27	35
Short-term debt	63,830	42.32	21
Outstanding at End of Year			
Revenue bonds	899,720	578.59	69
General obligation bonds	159,190	93.56	9
Other long-term debt	428,250	267.37	55
Lease pool/capital leases	122,670	77.08	33
Short-term debt	61,650	41.55	20
Interest Paid on Debt During Year			
Revenue bonds	47,180	30.16	70
General obligation bonds	8,100	4.76	9
Other long-term debt	22,860	14.32	52
Lease pool/capital leases	6,630	4.11	34
Short-term debt	4,660	3.08	24

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	106,530	68.08	70
Bond funds	111,630	59.97	10
All other funds	592,950	378.82	100

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
1 Water/sewer	revenue bond	894,160	69
2 Water/sewer	other long-term	460,480	49
3 Water/sewer	G.O.	213,400	5
4 Public buildings	G.O.	179,300	1
5 Public buildings	lease pool	152,690	6
6 All other	lease pool	142,000	6
7 Multi-purpose	G.O.	107,000	1
8 All other	revenue bond	97,110	1
9 Water/sewer	lease pool	95,720	10
10 Gas utility system	revenue bond	83,000	3
11 Fire protection	lease pool	81,170	8
12 Public buildings	other long-term	75,190	4

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type  
(Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)**

<b>Type of fund</b>	<b>----- Revenues -----</b>		<b>----- Expenditures -----</b>	
	<b>Average amount (\$)</b>	<b>Number reporting</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
Water and sewer	435,560	91	645,550	91
Electric supply	1,314,370	5	1,286,370	5
Gas supply	1,046,050	17	889,560	17
Airport	0	0	0	0
Solid waste system	73,440	6	112,060	8
Other enterprise funds	70,230	6	51,290	6

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Average amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	68,600	11.1%
Gross salaries and wages	315,170	54.1%
Total personnel expenditures	382,510	65.6%

**Table 9. Ranking of Per Capita Revenues by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	2,513.91	100.0%
1 Electric supply system	691.55	27.5%
2 Gas supply system	671.63	26.7%
3 Water and sewer system	279.29	11.1%
4 Local option sales tax	110.27	4.4%
5 Special purpose sales tax	100.35	4.0%
6 Real and personal property taxes	90.62	3.6%
7 State intergovernmental revenues	55.28	2.2%
8 Federal intergovernmental revenues	53.64	2.1%
9 Garbage and trash collection charges	47.01	1.9%
10 Solid waste system	46.52	1.9%
11 Franchise payments taxes	41.87	1.7%
12 Other enterprise funds	41.08	1.6%
13 Insurance premiums tax	33.08	1.3%
14 Fines, forfeits and court fees	31.99	1.3%
15 Alcoholic beverage taxes	25.41	1.0%
16 Receipts from sale of real property	23.74	0.9%
17 Landfill fees	19.98	0.8%
18 Fire service subscription fees	18.25	0.7%
19 Other local intergovernmental revenues	17.79	0.7%
20 Public utilities taxes	17.38	0.7%
21 Interest earnings on investments	12.89	0.5%
22 Hotel/motel tax	11.05	0.4%
23 Motor vehicle taxes	10.97	0.4%
24 Business license and occupational taxes	10.65	0.4%
25 Special assessments	7.21	0.3%
26 Parks and recreation charges	6.04	0.2%
27 All additional revenues	5.60	0.2%
28 Other excise and special use taxes	5.50	0.2%
29 Alcoholic beverage licenses	4.29	0.2%
30 Building permits	4.12	0.2%
31 Rents and royalties	4.01	0.2%
32 Other service charges	3.99	0.2%
33 Receipts from sale of materials	3.36	0.1%
34 Cemetery fees	2.28	0.1%
35 Intangible taxes (regular and recording)	2.12	0.1%
36 FIFA, penalties, interest and cost	1.19	0.0%
37 Mobile home taxes	1.03	0.0%
38 Other licenses, permits and fees	0.55	0.0%
39 Railroad equipment tax	0.33	0.0%
40 Airport	0.00	0.0%
41 Ambulance charges	0.00	0.0%
42 Hospital charges	0.00	0.0%
43 Parking facilities and meters	0.00	0.0%

**Table 10. Ranking of Per Capita Expenditures by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	2,672.80	100.0%
1 Electric supply system	676.83	25.3%
2 Gas supply system	571.16	21.4%
3 Water and sewer system	413.94	15.5%
4 Debt service costs	166.90	6.2%
5 Education	130.42	4.9%
6 Police department	118.95	4.5%
7 Construction (non-utility)	79.10	3.0%
8 General administration	74.24	2.8%
9 Solid waste system	72.88	2.7%
10 Highways and streets	65.78	2.5%
11 Garbage and trash collection	44.16	1.7%
12 Purchase of equipment, land	43.72	1.6%
13 Other enterprise funds	30.00	1.1%
14 Garbage and trash disposal (landfill)	20.95	0.8%
15 Fire department	18.75	0.7%
16 General insurance	17.99	0.7%
17 Parks and recreation	14.35	0.5%
18 Financial administration	14.08	0.5%
19 Community development	12.99	0.5%
20 Public welfare and social services	10.78	0.4%
21 General government buildings	10.28	0.4%
22 Other expenditures	8.63	0.3%
23 Public health	8.04	0.3%
24 Natural resources	6.59	0.2%
25 Municipal court	6.56	0.2%
26 Ambulance service	6.49	0.2%
27 Libraries	5.91	0.2%
28 Legal expenses	5.67	0.2%
29 County or municipal hospital	5.21	0.2%
30 Jail	4.74	0.2%
31 Building inspection and regulation	4.51	0.2%
32 Drainage	2.20	0.1%
33 Airport	0.00	0.0%
34 Parking facilities and meters	0.00	0.0%
35 Payments to other hospitals	0.00	0.0%

**Municipal Group -**  
**Number Reporting =**  
**Population Range =**  
**1996 Population =**

**G**  
**92**  
**500 - 999**  
**64,899**

**Table 1. General Revenues by Source**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Revenues	305,231	410.40
Property Taxes	42,748	61.52
Real and personal property taxes	34,506	49.48
All other property taxes	8,242	12.04
Sales Taxes	77,077	109.30
Local option sales taxes	71,184	100.98
MARTA tax		
Special purpose sales tax	38,693	55.56
Excise and Special Use Taxes	69,227	98.13
Alcoholic beverage taxes	19,715	27.61
Insurance premiums taxes	23,317	33.16
Hotel/motel taxes	133,844	166.06
Franchise payments taxes	30,320	42.83
Other excise and special use taxes	90	0.11
Licenses, Permits and Fees	8,259	11.71
Intergovernmental Revenues	60,697	86.04
State	75,741	108.48
State DHR health grants		
Other local funds	21,520	31.01
Federal funds	60,393	79.21
Service Charge Revenues	44,810	63.52
Use of money and property	1,784	2.53
Interest earnings on investments	6,893	9.71
All other service charges	37,406	53.03
Other Revenues	2,412	5.63

**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	200,670	284.47
Administration	80,812	114.56
Financial administration	10,883	15.60
Tax commissioner		
Tax assessor/appraiser		
General administration	62,932	89.48
General government buildings	7,407	10.91
General insurance	14,373	20.77
Legal fees	5,061	7.29
Public Safety and Corrections	56,210	79.68
Sheriff's department		
Police department	66,539	92.88
Correctional institute		
Jail	3,621	4.98
Fire department	6,855	9.76
Courts	3,853	5.52
Municipal court	3,853	5.52
Health and Human Service	322	0.16
Municipal hospital	0	0.00
Payments to other hospitals	0	0.00
Public health	2,617	3.93
Public welfare and social services	7,521	10.98
Ambulance service	4,135	6.12
State DHR health grants		
Public Works	18,641	26.42
Parking facilities and meters	0	0.00
Natural resources	0	0.00
Garbage and trash collection	21,201	30.73
Garbage disposal (landfill)	10,538	14.84

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, Streets and Drainage	26,959	38.22
Highways and streets	32,190	45.62
Drainage	1,553	2.18
Leisure Services	163	0.23
Parks and recreation	7,549	10.85
Libraries	3,768	5.51
Education (non-school board)	27,588	45.83
Community Development	8,327	11.80
Building inspection and regulation	3,899	5.48
Community development	92,349	131.93
Other General Operating	34,742	49.09

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	29,764	42.28
Total Construction	134,399	172.37
1 Highways and streets (Const.)	137,770	169.04
2 General government buildings (Land)	41,081	60.75
3 General government building (Const.)	32,249	45.36
4 Drainage (Const.)	21,530	24.76
5 Garbage and trash collection (Land)	16,435	21.33
6 Police department (Land)	12,405	16.77
7 Fire department (Land)	6,091	8.75
8 Parks and recreation (Land)	4,886	6.78
9 Parks and recreation (Const.)	3,200	4.50
10 Drainage (Land)	3,089	3.56

**Table 4. Average Amount of Debt Issued, Retired, Outstanding at End of Year and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	2,482,700	2,599.69	1
General obligation bonds	51,090	60.60	4
Other long-term debt	91,820	130.90	10
Lease pool/capital leases	22,890	32.23	10
Short-term debt	51,440	82.96	9
Retired During Fiscal Year			
Revenue bonds	9,310	13.13	34
General obligation bonds	7,320	9.98	5
Other long-term debt	8,810	12.73	30
Lease pool/capital leases	27,730	39.08	19
Short-term debt	25,430	36.60	10
Outstanding at End of Year			
Revenue bonds	420,320	584.85	32
General obligation bonds	64,250	84.23	6
Other long-term debt	264,330	377.35	31
Lease pool/capital leases	14,770	20.96	17
Short-term debt	67,780	91.37	5
Interest Paid on Debt During Year			
Revenue bonds	16,030	22.42	33
General obligation bonds	2,460	3.36	5
Other long-term debt	15,110	21.66	30
Lease pool/capital leases	2,980	4.20	19
Short-term debt	2,240	3.43	10

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	38,250	53.31	45
Bond funds	24,610	29.97	8
All other funds	186,340	263.57	91



**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
1 Gas utility system	revenue bond	415,000	1
2 Water/sewer	revenue bond	407,350	32
3 Water/sewer	other long-term	316,130	25
4 Fire protection	G.O.	146,360	1
5 Water/sewer	G.O.	99,000	2
6 Public buildings	other long-term	68,510	3
7 Short-term, all purposes	short-term	67,780	5
8 Fire protection	lease pool	23,040	2
9 All other	lease pool	22,360	2
10 Multi-purpose	other long-term	17,970	2
11 Fire protection	other long-term	15,870	1
12 Solid waste system	G.O.	15,720	1

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type  
(Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)**

<b>Type of fund</b>	<b>----- Revenues -----</b>		<b>----- Expenditures -----</b>	
	<b>Average amount (\$)</b>	<b>Number reporting</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
Water and sewer	113,860	81	200,620	81
Electric supply	540,410	2	461,340	2
Gas supply	137,530	3	118,930	3
Airport	0	0	0	0
Solid waste system	35,850	4	29,690	3
Other enterprise funds	58,540	2	52,910	2

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Average amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	19,650	7.2%
Gross salaries and wages	97,170	43.7%
Total personnel expenditures	111,490	51.9%

**Table 9. Ranking of Per Capita Revenues by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	2,081.74	100.0%
1 Electric supply system	675.09	32.4%
2 Gas supply system	201.65	9.7%
3 Hotel/motel tax	166.06	8.0%
4 Water and sewer system	162.76	7.8%
5 State intergovernmental revenues	108.48	5.2%
6 Local option sales tax	100.98	4.9%
7 Federal intergovernmental revenues	79.21	3.8%
8 Other enterprise funds	76.18	3.7%
9 Special purpose sales tax	55.56	2.7%
10 Real and personal property taxes	49.48	2.4%
11 Solid waste system	47.16	2.3%
12 Landfill fees	43.92	2.1%
13 Franchise payments taxes	42.83	2.1%
14 Fines, forfeits and court fees	36.22	1.7%
15 Insurance premiums tax	33.16	1.6%
16 Garbage and trash collection charges	32.82	1.6%
17 Other local intergovernmental revenues	31.01	1.5%
18 Alcoholic beverage taxes	27.61	1.3%
19 Fire service subscription fees	17.54	0.8%
20 Public utilities taxes	15.90	0.8%
21 Parks and recreation charges	10.01	0.5%
22 Interest earnings on investments	9.71	0.5%
23 Special assessments	9.52	0.5%
24 Business license and occupational taxes	9.11	0.4%
25 Motor vehicle taxes	8.09	0.4%
26 All additional revenues	5.63	0.3%
27 Rents and royalties	3.92	0.2%
28 Building permits	3.52	0.2%
29 Receipts from sale of materials	3.49	0.2%
30 Alcoholic beverage licenses	3.26	0.2%
31 Cemetery fees	3.14	0.2%
32 Other service charges	2.32	0.1%
33 Other licenses, permits and fees	1.76	0.1%
34 FIFA, penalties, interest and cost	1.26	0.1%
35 Intangible taxes (regular and recording)	1.20	0.1%
36 Mobile home taxes	0.88	0.0%
37 Receipts from sale of real property	0.76	0.0%
38 Railroad equipment tax	0.43	0.0%
39 Other excise and special use taxes	0.11	0.0%
40 Airport	0.00	0.0%
41 Ambulance charges	0.00	0.0%
42 Hospital charges	0.00	0.0%
43 Parking facilities and meters	0.00	0.0%

**Table 10. Ranking of Per Capita Expenditures by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	2,149.51	100.0%
1 Electric supply system	576.31	26.8%
2 Water and sewer system	286.77	13.3%
3 Gas supply system	174.39	8.1%
4 Construction (non-utility)	172.37	8.0%
5 Debt service costs	166.59	7.8%
6 Community development	131.93	6.1%
7 Police department	92.88	4.3%
8 General administration	89.48	4.2%
9 Other enterprise funds	68.84	3.2%
10 Other expenditures	49.09	2.3%
11 Education	45.83	2.1%
12 Highways and streets	45.62	2.1%
13 Purchase of equipment, land	42.28	2.0%
14 Solid waste system	41.68	1.9%
15 Garbage and trash collection	30.73	1.4%
16 General insurance	20.77	1.0%
17 Financial administration	15.60	0.7%
18 Garbage and trash disposal (landfill)	14.84	0.7%
19 Public welfare and social services	10.98	0.5%
20 General government buildings	10.91	0.5%
21 Parks and recreation	10.85	0.5%
22 Fire department	9.76	0.5%
23 Legal expenses	7.29	0.3%
24 Ambulance service	6.12	0.3%
25 Municipal court	5.52	0.3%
26 Libraries	5.51	0.3%
27 Building inspection and regulation	5.48	0.3%
28 Jail	4.98	0.2%
29 Public health	3.93	0.2%
30 Drainage	2.18	0.1%
31 Airport	0.00	0.0%
32 County or municipal hospital	0.00	0.0%
33 Natural resources	0.00	0.0%
34 Parking facilities and meters	0.00	0.0%
35 Payments to other hospitals	0.00	0.0%

**Municipal Group -**  
**Number Reporting =**  
**Population Range =**  
**1996 Population =**

**H**  
**158**  
**Less than 500**  
**42,730**

**Table 1. General Revenues by Source**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Revenues	135,781	426.36
Property Taxes	23,578	82.86
Real and personal property taxes	21,428	75.37
All other property taxes	2,150	7.49
Sales Taxes	41,169	144.64
Local option sales taxes	37,896	131.48
MARTA tax		
Special purpose sales tax	24,657	87.65
Excise and Special Use Taxes	28,440	104.54
Alcoholic beverage taxes	13,636	46.26
Insurance premiums taxes	9,434	33.72
Hotel/motel taxes	72,681	235.98
Franchise payments taxes	12,137	44.12
Other excise and special use taxes	8,958	126.17
Licenses, Permits and Fees	4,334	15.53
Intergovernmental Revenues	22,360	82.68
State	33,897	115.75
State DHR health grants		
Other local funds	14,679	49.42
Federal funds	33,289	95.80
Service Charge Revenues	15,269	56.46
Use of money and property	1,889	6.98
Interest earnings on investments	5,450	19.60
All other service charges	8,720	32.25
Other Revenues	632	12.16

**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	74,910	277.54
Administration	34,279	126.75
Financial administration	3,906	14.39
Tax commissioner		
Tax assessor/appraiser		
General administration	24,717	91.85
General government buildings	9,395	34.37
General insurance	5,718	20.80
Legal fees	2,756	9.14
Public Safety and Corrections	17,340	64.12
Sheriff's department		
Police department	42,078	127.94
Correctional institute		
Jail	2,231	6.57
Fire department	5,058	18.21
Courts	2,514	7.45
Municipal court	2,514	7.45
Health and Human Service	184	0.92
Municipal hospital	0	0.00
Payments to other hospitals	0	0.00
Public health	2,850	9.19
Public welfare and social services	1,567	8.90
Ambulance service	0	0.00
State DHR health grants		
Public Works	6,568	24.28
Parking facilities and meters	126	0.43
Natural resources	600	1.57
Garbage and trash collection	11,986	42.82
Garbage disposal (landfill)	3,730	12.14

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, Streets and Drainage	8,898	32.90
Highways and streets	12,016	44.24
Drainage	3,989	11.14
Leisure Services	40	0.15
Parks and recreation	3,300	11.50
Libraries	3,933	12.53
Education (non-school board)	940	3.90
Community Development	2,371	8.77
Building inspection and regulation	3,560	11.19
Community development	20,748	81.89
Other General Operating	10,771	39.50

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	12,923	46.61
Total Construction	35,979	127.88
1 General government building (Const.)	44,793	147.51
2 General government buildings (Land)	14,439	57.48
3 Libraries (Const.)	19,452	47.10
4 Parks and recreation (Land)	14,802	46.96
5 Parks and recreation (Const.)	11,004	46.72
6 Police department (Land)	13,437	45.24
7 Highways and streets (Const.)	9,748	34.69
8 Garbage and trash collection (Land)	12,167	33.86
9 Fire department (Const.)	8,292	28.01
10 Fire department (Land)	5,992	21.14
11 Libraries (Land)	1,912	14.16

**Table 4. Average Amount of Debt Issued, Retired, Outstanding at End of Year and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	132,770	398.11	2
General obligation bonds	0	0.00	0
Other long-term debt	156,060	416.39	5
Lease pool/capital leases	27,520	134.67	3
Short-term debt	52,630	161.74	8
Retired During Fiscal Year			
Revenue bonds	12,540	39.31	34
General obligation bonds	14,150	61.13	10
Other long-term debt	6,420	20.92	24
Lease pool/capital leases	5,890	18.61	7
Short-term debt	22,090	73.34	14
Outstanding at End of Year			
Revenue bonds	224,410	708.19	33
General obligation bonds	340,770	1,368.54	9
Other long-term debt	168,330	556.47	26
Lease pool/capital leases	20,920	79.53	7
Short-term debt	36,290	122.65	9
Interest Paid on Debt During Year			
Revenue bonds	16,010	50.24	34
General obligation bonds	21,810	89.34	10
Other long-term debt	8,490	28.40	25
Lease pool/capital leases	890	2.45	5
Short-term debt	1,340	4.33	12

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	23,370	77.18	40
Bond funds	39,130	159.35	9
All other funds	138,620	512.55	158

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
1 Water/sewer	G.O.	535,570	5
2 Water/sewer	revenue bond	224,410	33
3 Water/sewer	other long-term	171,970	23
4 All other	other long-term	97,800	2
5 Public buildings	G.O.	96,750	4
6 Fire protection	other long-term	84,000	1
7 Public buildings	other long-term	52,690	2
8 Short-term, all purposes	short-term	36,290	9
9 Fire protection	lease pool	33,500	1
10 Public buildings	lease pool	31,200	1
11 Multi-purpose	lease pool	22,120	1
12 Multi-purpose	other long-term	17,500	1

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type  
(Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)**

<b>Type of fund</b>	<b>----- Revenues -----</b>		<b>----- Expenditures -----</b>	
	<b>Average amount (\$)</b>	<b>Number reporting</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
Water and sewer	45,040	118	67,360	118
Electric supply	280,780	2	153,250	3
Gas supply	125,780	1	31,930	1
Airport	0	0	0	0
Solid waste system	58,820	6	65,220	6
Other enterprise funds	18,820	2	12,410	2

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Average amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	7,900	4.8%
Gross salaries and wages	37,050	37.2%
Total personnel expenditures	39,290	42.4%



**Table 9. Ranking of Per Capita Revenues by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	3,204.95	100.0%
1 Electric supply system	993.92	31.0%
2 Gas supply system	449.20	14.0%
3 Hotel/motel tax	235.98	7.4%
4 Solid waste system	173.01	5.4%
5 Water and sewer system	160.65	5.0%
6 Local option sales tax	131.48	4.1%
7 Other excise and special use taxes	126.17	3.9%
8 State intergovernmental revenues	115.75	3.6%
9 Federal intergovernmental revenues	95.80	3.0%
10 Special purpose sales tax	87.65	2.7%
11 Real and personal property taxes	75.37	2.4%
12 Other enterprise funds	74.68	2.3%
13 Special assessments	57.67	1.8%
14 Fines, forfeits and court fees	55.86	1.7%
15 Other local intergovernmental revenues	49.42	1.5%
16 Alcoholic beverage taxes	46.26	1.4%
17 Franchise payments taxes	44.12	1.4%
18 Garbage and trash collection charges	41.07	1.3%
19 Insurance premiums tax	33.72	1.1%
20 Public utilities taxes	21.83	0.7%
21 Parks and recreation charges	20.24	0.6%
22 Interest earnings on investments	19.60	0.6%
23 Rents and royalties	16.50	0.5%
24 All additional revenues	12.16	0.4%
25 Business license and occupational taxes	11.79	0.4%
26 Alcoholic beverage licenses	10.15	0.3%
27 Motor vehicle taxes	9.26	0.3%
28 Fire service subscription fees	8.79	0.3%
29 Other service charges	5.60	0.2%
30 Receipts from sale of materials	5.38	0.2%
31 Building permits	3.75	0.1%
32 FIFA, penalties, interest and cost	3.06	0.1%
33 Receipts from sale of real property	2.27	0.1%
34 Cemetery fees	2.07	0.1%
35 Intangible taxes (regular and recording)	1.36	0.0%
36 Railroad equipment tax	1.30	0.0%
37 Other licenses, permits and fees	1.13	0.0%
38 Mobile home taxes	0.93	0.0%
39 Airport	0.00	0.0%
40 Ambulance charges	0.00	0.0%
41 Hospital charges	0.00	0.0%
42 Landfill fees	0.00	0.0%
43 Parking facilities and meters	0.00	0.0%

**Table 10. Ranking of Per Capita Expenditures by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	2,413.77	100.0%
1 Electric supply system	634.15	26.3%
2 Debt service costs	388.07	16.1%
3 Water and sewer system	240.29	10.0%
4 Solid waste system	191.82	7.9%
5 Police department	127.94	5.3%
6 Construction (non-utility)	127.88	5.3%
7 Gas supply system	114.04	4.7%
8 General administration	91.85	3.8%
9 Community development	81.89	3.4%
10 Other enterprise funds	49.25	2.0%
11 Purchase of equipment, land	46.61	1.9%
12 Highways and streets	44.24	1.8%
13 Garbage and trash collection	42.82	1.8%
14 Other expenditures	39.50	1.6%
15 General government buildings	34.37	1.4%
16 General insurance	20.80	0.9%
17 Fire department	18.21	0.8%
18 Financial administration	14.39	0.6%
19 Libraries	12.53	0.5%
20 Garbage and trash disposal (landfill)	12.14	0.5%
21 Parks and recreation	11.50	0.5%
22 Building inspection and regulation	11.19	0.5%
23 Drainage	11.14	0.5%
24 Public health	9.19	0.4%
25 Legal expenses	9.14	0.4%
26 Public welfare and social services	8.90	0.4%
27 Municipal court	7.45	0.3%
28 Jail	6.57	0.3%
29 Education	3.90	0.2%
30 Natural resources	1.57	0.1%
31 Parking facilities and meters	0.43	0.0%
32 Airport	0.00	0.0%
33 Ambulance service	0.00	0.0%
34 County or municipal hospital	0.00	0.0%
35 Payments to other hospitals	0.00	0.0%

## Appendix A: Glossary

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### General Items

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**Average Amount (\$):** Total amount reported by the group divided by the number of jurisdictions reporting the item (rather than the total number of jurisdictions in the group).

**Enterprise Funds:** All fund activities of the government that are self-supporting. Examples would be trash and garbage collection, parking garages, ports, hospitals, golf courses, housing and self-insurance pools.

**General Capital Expenditures:** Capital expenditures; purchases of land, equipment, and structures; and construction for all non-enterprise fund functions.

**General Obligation Bonds:** Bonded indebtedness backed by the "full faith and credit" of the local government.

**General Operating Expenditures:** Expenditures for current operations of all non-enterprise functions.

**General Revenues:** All revenues except revenues from enterprise funds and borrowed money.

**Interest Paid:** Interest payments on outstanding debt paid during the fiscal year.

**Intergovernmental Revenues:** Revenues received from other units or levels of government, including grants and transfer payments to the local government.

**Other Long-Term Debt:** Other forms of debt which cannot be assigned as revenue bond debt, general obligation debt, or lease purchase debt.

**Per Capita Amount:** Total amount for any item or category divided by the total estimated 1996 population of the jurisdictions reporting the amount.

**Revenue Bonds:** Bonded indebtedness backed by anticipated revenues derived from the project for which the money was borrowed.

**Short-Term Debt:** Indebtedness other than bonds, amortized within the calendar year in which the funds are borrowed.

**Use of Money and Property Revenues:** Primarily interest on invested funds, and, to a lesser extent, funds derived from rents and royalties.

**Utilities:** Enterprise funds, such as water and/or sewer systems, natural gas systems, public airports, and solid waste systems.

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### Terms Used in Table 9

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**Miscellaneous Other Taxes:** All taxes not listed elsewhere in Table 9.

**Other Charges:** Service charges not listed elsewhere in Table 9.

**Other Licenses:** Licenses not listed elsewhere in Table 9.

**Other Miscellaneous Revenue:** All revenue not listed elsewhere in Table 9.

**Receipts from Sale of Materials:** Proceeds from the sale of materials other than real property.

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### Terms Used in Table 10

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**Other Current Expenditures:** Expenditures for current operations (non-capital expenditures) not listed elsewhere in Table 10.

## Appendix B: Data Categories

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### General Revenues

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#### Property Taxes

- Real and personal property taxes
- FIFA, penalties, interest and cost
- Public utilities taxes
- Motor vehicle taxes
- Mobile home taxes
- Intangible taxes (regular and recording)
- Railroad equipment tax
- Tax collection fees

#### Sales Taxes

- Local option sales
- Special purpose sales tax

#### Excise and Special Use Tax

- Alcoholic beverage taxes
- Insurance premiums taxes
- Hotel/motel tax
- Franchise payments taxes
- Other excise and special use taxes

#### Licenses and Permits Revenues

- Business licenses and occupational taxes
- Alcoholic beverage licenses
- Building permits
- Other licenses, permits and fees

#### Intergovernmental Revenues, by Type

- Payments in lieu of taxes
- General public purpose grants
- Fuel, oil and road mileage
- Road, street and bridge funds (DOT contracts)
- Water/wastewater grants
- Solid waste grants
- Crime and corrections grants
- Community Development Block Grants
- Public welfare grants
- Real estate transfer grants
- Other intergovernmental revenues

#### Intergovernmental Revenues, by Source

- State
- Other local governments
- Federal

#### Service Charge Revenues

- Parking facilities and meters
- Parks and recreation charges
- Ambulance charges
- Hospital charges
- Garbage/trash collection charges
- Landfill fees
- Fire service subscription fees
- Fines, forfeits and court fees
- Cemetery fees
- Other service charges

#### Use of Money and Property

- Interest earnings on investments
- Receipts from sales of materials and surplus equipment
- Receipts from sale of real property (land and buildings)
- Rents and royalties

#### Other Revenues

- Special assessments
- All additional revenues

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### Enterprise Fund Revenues

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#### By Purpose

- Water and sewer system
- Electric supply system
- Gas supply system
- Airport
- Solid waste system
- Other enterprise funds

#### By Type of Revenues

- Operating revenue
- Other revenue

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### General Expenditures

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#### Administration

- Financial administration
- General administration
- General government buildings
- General insurance
- Legal fees

#### Municipal court

#### Public Safety and Corrections

- Police department
- Jail
- Fire department

#### Community Development

- Community development
- Building inspection and regulation

#### Highways

- Highways, roads and bridges
- Drainage

#### Health and Human Service

- Municipal hospital
- Payments to other hospitals
- Public health
- Public welfare
- Ambulance service

#### Leisure Services

- Parks and recreation
- Libraries

#### Public Works

- Parking facilities
- Natural resources
- Garbage and trash collection
- Garbage and trash disposal (landfill)

#### Education

- Expended by general government

#### Other Expenditures

---

**Enterprise Fund Expenditures**

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## By Purpose

- Water and sewer system
- Electric supply system
- Gas supply system
- Airport
- Solid waste system
- Other enterprise funds

## By Type of Expenditure

- Current operations
- Purchase of land, equipment and structures
- Construction
- Interest expense

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**Personnel Expenditures**

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- Employee benefits
- Salaries and wages for current operations
- Salaries and wages for construction

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**Intergovernmental Expenditures**

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## By Purpose

- Parks and recreation
- Jails
- Fire protection
- Police protection
- Public health
- Hospitals
- Libraries
- Public welfare
- Garbage and trash collection
- Garbage and trash disposal
- Highways, streets and drainage
- Water/sewer system
- Electric supply system
- Gas supply system
- Public transit
- Airport
- Other purposes

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**Debt**

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## Bond Debt, by Purpose

- Airport
- Education (non-school board)
- Electric utility system
- Fire protection
- Gas utility system
- Industrial revenue bonds
- Law enforcement and corrections
- Multi-purpose
- Parks and recreation facilities
- Public buildings
- Public transit system
- Solid waste systems
- Streets, roads and highways
- Water system
- Other

Debt Issued, Retired, Interest Paid and Amount Outstanding  
at Beginning and End of Year

- Revenue bonds
- General obligation bonds
- Other long-term debt
- Lease pool/Capital purchase
- Short-term debt

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**Cash and Investment Assets Held at End of Fiscal Year**

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- Cash and Deposits
- Federal Securities
- Federal Agency Securities
- State and Local Government Securities

## Cash and Investment Assets Held, by Type

- Sinking funds
- Bond funds
- Held in other funds

## Appendix C: Index to Municipal Governments

Municipality	1996 Estimated population	Group	Responded to survey	Municipality	1996 Estimated population	Group	Responded to survey
1. Abbeville	923	G	Y	59. Bowdon	2,014	F	Y
2. Acworth	6,927	D	Y	60. Bowersville	324	H	Y
3. Adairsville	2,063	F	Y	61. Bowman	1,054	F	Y
4. Adel	5,141	D	Y	62. Braselton	491	H	N
5. Adrian	627	G	Y	63. Braswell	353	H	N
6. Ailey	572	G	Y	64. Bremen	4,198	E	Y
7. Alamo	899	G	Y	65. Brinson	245	H	Y
8. Alapaha	907	G	Y	66. Bronwood	503	G	Y
9. Albany	78,591	A	Y	67. Brooklet	1,017	F	Y
10. Aldora	138	H	Y	68. Brooks	379	H	Y
11. Allenhurst	672	G	Y	69. Broxton	1,287	F	Y
12. Allentown	289	H	Y	70. Brunswick	15,525	C	Y
13. Alma	3,833	E	Y	71. Buchanan	1,114	F	Y
14. Alpharetta	20,477	C	Y	72. Buckhead	193	H	Y
15. Alston	160	H	Y	73. Buena Vista	1,616	F	Y
16. Alto	754	G	Y	74. Buford	9,880	D	Y
17. Ambrose	328	H	Y	75. Butler	1,917	F	Y
18. Americus	16,606	C	Y	76. Byromville	475	H	Y
19. Andersonville	280	H	Y	77. Byron	2,755	E	Y
20. Arabi	458	H	Y	78. Cadwell	478	H	Y
21. Aragon	875	G	N	79. Cairo	9,312	D	Y
22. Arcade	901	G	Y	80. Calhoun	7,948	D	Y
23. Argyle	223	H	Y	81. Camak	203	H	Y
24. Arlington	1,484	F	Y	82. Camilla	5,303	D	Y
25. Arnoldsville	317	H	Y	83. Canon	811	G	Y
26. Ashburn	4,908	E	Y	84. Canton	7,880	D	Y
27. Atlanta	401,907	A	Y	85. Carl	315	H	Y
28. Attapulgus	365	H	Y	86. Carlton	311	H	Y
29. Auburn	5,108	D	Y	87. Carnesville	540	G	Y
30. Austell	4,853	E	Y	88. Carrollton	16,538	C	Y
31. Avalon	180	H	Y	89. Cartersville	12,988	C	Y
32. Avera	210	H	Y	90. Cave Spring	1,008	F	Y
33. Avondale Estates	2,222	F	Y	91. Cecil	417	H	Y
34. Baconton	625	G	Y	92. Cedartown	7,733	D	Y
35. Bainbridge	10,898	C	Y	93. Centerville	3,642	E	Y
36. Baldwin	1,617	F	Y	94. Centralhatchee	370	H	Y
37. Ballground	1,233	F	Y	95. Chamblee	7,693	D	Y
38. Barnesville	4,617	E	Y	96. Chatsworth	4,320	E	Y
39. Bartow	292	H	Y	97. Chauncey	325	H	Y
40. Barwick	420	H	Y	98. Chester	1,088	F	Y
41. Baxley	3,789	E	Y	99. Chickamauga	2,232	F	Y
42. Bellville	202	H	Y	100. Clarkesville	1,167	F	Y
43. Berkeley Lake	1,075	F	Y	101. Clarkston	5,859	D	Y
44. Berlin	504	G	Y	102. Claxton	2,537	E	Y
45. Bethlehem	419	H	Y	103. Clayton	1,699	F	Y
46. Between	113	H	Y	104. Clermont	436	H	Y
47. Bibb City	566	G	Y	105. Cleveland	1,772	F	Y
48. Bishop	152	H	Y	106. Climax	288	H	Y
49. Blackshear	3,537	E	Y	107. Cobbtown	343	H	Y
50. Blairsville	687	G	Y	108. Cochran	4,637	E	Y
51. Blakely	5,754	D	Y	109. Cohutta	596	G	N
52. Bloomingdale	2,180	F	Y	110. Colbert	426	H	Y
53. Blue Ridge	1,304	F	Y	111. Coleman	135	H	Y
54. Bluffton	132	H	Y	112. College Park	20,300	C	Y
55. Blythe	317	H	Y	113. Collins	544	G	Y
56. Bogart	1,091	F	Y	114. Colquitt	1,939	F	Y
57. Boston	1,390	F	Y	115. Comer	1,042	F	Y
58. Bostwick	328	H	Y	116. Commerce	3,951	E	Y

## Appendix C: Index to Municipal Governments

Municipality	1996 Estimated population	Group	Responded to survey	Municipality	1996 Estimated population	Group	Responded to survey
117. Concord	224	H	Y	175. Eton	346	H	Y
118. Conyers	7,551	D	Y	176. Euharlee	1,573	F	Y
119. Coolidge	694	G	Y	177. Fairburn	4,043	E	Y
120. Cordele	10,763	C	Y	178. Fairmount	713	G	Y
121. Corinth	164	H	Y	179. Fargo	450	H	Y
122. Cornelia	3,301	E	Y	180. Fayetteville	8,531	D	Y
123. Covington	9,906	D	Y	181. Fitzgerald	9,049	D	Y
124. Crawford	765	G	Y	182. Flemington	278	H	Y
125. Crawfordville	557	G	Y	183. Flovilla	677	G	Y
126. Culloden	274	H	Y	184. Flowery Branch	1,324	F	Y
127. Cumming	4,197	E	Y	185. Folkston	2,299	F	Y
128. Cusseta	1,092	F	Y	186. Forest Park	17,060	C	Y
129. Cuthbert	3,745	E	Y	187. Forsyth	4,263	E	Y
130. Dacula	3,515	E	Y	188. Fort Gaines	1,253	F	Y
131. Dahlgonega	3,401	E	Y	189. Fort Valley	8,191	D	Y
132. Daisy	148	H	Y	190. Franklin	875	G	Y
133. Dallas	2,786	E	Y	191. Franklin Springs	735	G	Y
134. Dalton	23,057	C	Y	192. Ft. Oglethorpe	5,910	D	Y
135. Damascus	288	H	N	193. Funston	276	H	Y
136. Danielsville	352	H	Y	194. Gainesville	19,069	C	Y
137. Danville	474	H	Y	195. Garden City	7,591	D	Y
138. Darien	1,776	F	Y	196. Garfield	250	H	N
139. Dasher	NA	H	Y	197. Gay	128	H	Y
140. Davisboro	413	H	Y	198. Geneva	193	H	Y
141. Dawson	5,625	D	Y	199. Georgetown	1,024	F	Y
142. Dawsonville	510	G	Y	200. Gibson	690	G	Y
143. Dearing	589	G	Y	201. Gillsville	129	H	Y
144. Decatur	17,805	C	Y	202. Girard	205	H	Y
145. Deepstep	111	H	Y	203. Glennville	3,898	E	Y
146. Demorest	1,179	F	Y	204. Glenwood	856	G	Y
147. Denton	354	H	Y	205. Good Hope	184	H	Y
148. Desoto	263	H	Y	206. Gordon	2,572	E	Y
149. Dexter	504	G	Y	207. Graham	310	H	Y
150. Dillard	190	H	Y	208. Grantville	1,204	F	Y
151. Doerun	974	G	Y	209. Gray	2,165	F	Y
152. Donalsonville	2,720	E	Y	210. Grayson	578	G	Y
153. Dooling	155	H	Y	211. Greensboro	3,707	E	Y
154. Doraville	8,299	D	Y	212. Greenville	1,079	F	Y
155. Douglas	12,020	C	Y	213. Griffin	21,506	C	Y
156. Douglasville	14,564	C	Y	214. Grovetown	4,637	E	Y
157. DuPont	188	H	Y	215. Gumbranch	331	H	Y
158. Dublin	17,393	C	Y	216. Guyton	831	G	Y
159. Dudley	441	H	Y	217. Hagan	906	G	Y
160. Duluth	15,015	C	Y	218. Hahira	1,454	F	Y
161. East Dublin	2,684	E	Y	219. Hamilton	426	H	Y
162. East Ellijay	322	H	Y	220. Hampton	4,311	E	Y
163. East Point	34,155	B	Y	221. Hapeville	5,354	D	Y
164. Eastman	5,025	D	Y	222. Haralson	153	H	Y
165. Eatonton	6,900	D	Y	223. Harlem	2,416	F	Y
166. Edgehill	21	H	Y	224. Harrison	412	H	Y
167. Edison	1,098	F	Y	225. Hartwell	4,741	E	Y
168. Elberton	4,799	E	Y	226. Hawkinsville	3,530	E	Y
169. Ellaville	1,805	F	Y	227. Hazlehurst	4,250	E	Y
170. Ellenton	248	H	Y	228. Helen	316	H	Y
171. Ellijay	1,101	F	Y	229. Helena	1,328	F	Y
172. Emerson	1,242	F	Y	230. Hephzibah	3,285	E	Y
173. Enigma	686	G	Y	231. Hiawassee	649	G	Y
174. Ephesus	366	H	Y	232. Higgston	304	H	Y

## Appendix C: Index to Municipal Governments

Municipality	1996 Estimated population	Group	Responded to survey	Municipality	1996 Estimated population	Group	Responded to survey
233. Hilltonia	396	H	Y	291. Lumpkin	1,181	F	Y
234. Hinesville	26,359	B	Y	292. Luthersville	788	G	Y
235. Hiram	2,168	F	Y	293. Lyerly	491	H	Y
236. Hoboken	511	G	Y	294. Lyons	4,640	E	Y
237. Hogansville	2,910	E	Y	295. Macon	113,352	A	Y
238. Holly Springs	3,009	E	Y	296. Madison	3,781	E	Y
239. Homeland	1,131	F	Y	297. Manassas	125	H	Y
240. Homer	849	G	Y	298. Manchester	4,035	E	Y
241. Homerville	2,649	E	Y	299. Mansfield	320	H	Y
242. Hoschton	766	G	Y	300. Marietta	50,937	A	Y
243. Hull	174	H	Y	301. Marshallville	1,488	F	Y
244. Ideal	563	G	Y	302. Martin	270	H	Y
245. Ila	295	H	Y	303. Maxeys	192	H	N
246. Iron City	505	G	Y	304. Maysville	910	G	Y
247. Irwinton	670	G	Y	305. McCaysville	1,005	F	Y
248. Ivey	1,181	F	Y	306. McDonough	3,773	E	Y
249. Jackson	4,167	E	Y	307. McIntyre	587	G	Y
250. Jacksonville	137	H	Y	308. McRae	3,041	E	Y
251. Jakin	135	H	Y	309. Meansville	227	H	Y
252. Jasper	2,118	F	Y	310. Meigs	1,248	F	Y
253. Jefferson	3,663	E	Y	311. Menlo	530	G	Y
254. Jeffersonville	1,534	F	Y	312. Metter	4,150	E	Y
255. Jenkinsburg	210	H	Y	313. Midville	581	G	Y
256. Jersey	145	H	N	314. Midway	955	G	Y
257. Jesup	9,471	D	Y	315. Milan	1,118	F	Y
258. Jonesboro	3,608	E	Y	316. Milledgeville	17,982	C	Y
259. Junction City	193	H	Y	317. Millen	3,830	E	Y
260. Kennesaw	12,818	C	Y	318. Milner	354	H	Y
261. Keysville	345	H	Y	319. Mineral Bluff	146	H	Y
262. Kingsland	9,830	D	Y	320. Mitchell	181	H	Y
263. Kingston	731	G	Y	321. Molena	430	H	Y
264. Kite	280	H	Y	322. Monroe	13,982	C	Y
265. LaFayette	6,707	D	Y	323. Montezuma	4,295	E	Y
266. LaGrange	25,452	B	Y	324. Monticello	2,305	F	Y
267. Lake City	2,777	E	Y	325. Montrose	124	H	Y
268. Lake Park	533	G	Y	326. Moreland	413	H	Y
269. Lakeland	2,541	E	Y	327. Morgan	222	H	Y
270. Lavonia	1,896	F	Y	328. Morganton	336	H	Y
271. Lawrenceville	19,232	C	Y	329. Morrow	5,162	D	Y
272. Leary	686	G	Y	330. Morven	566	G	Y
273. Leesburg	1,831	F	Y	331. Moultrie	15,444	C	Y
274. Lenox	792	G	Y	332. Mount Airy	584	G	Y
275. Leslie	434	H	Y	333. Mount Vernon	1,995	F	Y
276. Lexington	279	H	Y	334. Mountain City	797	G	Y
277. Lilburn	11,134	C	Y	335. Mountain Park	653	G	Y
278. Lilly	209	H	Y	336. Mt. Zion	890	G	Y
279. Lincolnnton	1,561	F	Y	337. Nahunta	1,204	F	Y
280. Lithia Springs	NA	H	Y	338. Nashville	5,200	D	Y
281. Lithonia	2,475	F	Y	339. Nelson	586	G	Y
282. Locust Grove	2,750	E	Y	340. Newborn	445	H	Y
283. Loganville	4,607	E	Y	341. Newington	327	H	Y
284. Lone Oak	165	H	N	342. Newnan	13,355	C	Y
285. Lookout Mountain	1,613	F	Y	343. Newton	726	G	Y
286. Louisville	2,506	E	Y	344. Nicholls	1,159	F	Y
287. Lovejoy	767	G	Y	345. Nicholson	657	G	Y
288. Ludowici	1,646	F	Y	346. Norcross	6,360	D	Y
289. Lula	1,130	F	Y	347. Norman Park	779	G	Y
290. Lumber City	1,511	F	Y	348. North High Shoals	292	H	Y



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Municipality	1996 Estimated population	Group	Responded to survey	Municipality	1996 Estimated population	Group	Responded to survey
349. Norwood	238	H	Y	407. Ringgold	1,977	F	Y
350. Nunez	138	H	Y	408. Riverdale	10,020	C	Y
351. Oak Park	283	H	Y	409. Riverside	78	H	Y
352. Oakwood	1,605	F	Y	410. Roberta	942	G	Y
353. Ochlocknee	662	G	Y	411. Rochelle	1,580	F	Y
354. Ocilla	3,236	E	Y	412. Rockmart	3,376	E	Y
355. Oconee	237	H	Y	413. Rocky Ford	200	H	Y
356. Odum	425	H	Y	414. Rome	28,800	B	Y
357. Offerman	NA	H	Y	415. Roopville	240	H	Y
358. Oglethorpe	1,282	F	Y	416. Rossville	3,523	E	Y
359. Oliver	246	H	Y	417. Roswell	55,462	A	Y
360. Omega	904	G	Y	418. Royston	2,755	E	Y
361. Orchard Hill	281	H	Y	419. Rutledge	675	G	Y
362. Oxford	1,957	F	Y	420. Sale City	332	H	Y
363. Palmetto	2,704	E	Y	421. Sandersville	6,616	D	Y
364. Parrott	174	H	Y	422. Santa Claus	155	H	Y
365. Patterson	676	G	Y	423. Sardis	1,177	F	Y
366. Pavo	780	G	Y	424. Sasser	353	H	Y
367. Payne City	307	H	Y	425. Savannah	136,262	A	Y
368. Peachtree City	28,156	B	Y	426. Scotland	255	H	Y
369. Pearson	1,921	F	Y	427. Screven	894	G	N
370. Pelham	3,805	E	Y	428. Senoia	1,341	F	Y
371. Pembroke	1,666	F	Y	429. Shady Dale	200	H	Y
372. Pendergrass	366	H	Y	430. Sharon	91	H	Y
373. Perry	9,657	D	Y	431. Sharpsburg	325	H	Y
374. Pine Mountain	847	G	Y	432. Shellman	1,149	F	Y
375. Pinehurst	415	H	Y	433. Shiloh	407	H	N
376. Pinelake	813	G	Y	434. Siloam	316	H	Y
377. Pineview	614	G	Y	435. Sky Valley	180	H	Y
378. Pitts	349	H	Y	436. Smithville	785	G	Y
379. Plains	684	G	Y	437. Smyrna	34,855	B	Y
380. Plainville	250	H	Y	438. Snellville	15,418	C	Y
381. Pooler	5,174	D	Y	439. Social Circle	3,440	E	Y
382. Port Wentworth	3,971	E	Y	440. Soperton	2,746	E	Y
383. Portal	633	G	Y	441. Sparks	1,268	F	Y
384. Porterdale	1,171	F	Y	442. Sparta	1,660	F	Y
385. Poulan	955	G	Y	443. Springfield	1,609	F	Y
386. Powder Springs	10,092	C	Y	444. St. Marys	12,446	C	Y
387. Preston	383	H	Y	445. Stapleton	336	H	Y
388. Pulaski	278	H	Y	446. Statesboro	21,309	C	Y
389. Quitman	5,150	D	Y	447. Statham	1,502	F	Y
390. Ranger	176	H	N	448. Stillmore	654	G	Y
391. Ray City	634	G	Y	449. Stockbridge	5,251	D	Y
392. Rayle	105	H	Y	450. Stone Mountain	7,053	D	Y
393. Rebecca	154	H	Y	451. Sugar Hill	7,783	D	Y
394. Register	232	H	Y	452. Summertown	159	H	Y
395. Reidsville	2,635	E	Y	453. Summerville	5,222	D	Y
396. Remerton	740	G	Y	454. Sumner	239	H	Y
397. Rentz	382	H	Y	455. Sunny Side	209	H	Y
398. Resaca	461	H	Y	456. Surrency	248	H	Y
399. Rest Haven	196	H	N	457. Suwanee	4,672	E	Y
400. Reynolds	1,240	F	Y	458. Swainsboro	7,196	D	Y
401. Rhine	480	H	Y	459. Sycamore	432	H	Y
402. Riceboro	805	G	Y	460. Sylvania	2,873	E	Y
403. Richland	1,752	F	Y	461. Sylvester	6,395	D	Y
404. Richmond Hill	5,858	D	Y	462. Talbotton	1,096	F	Y
405. Riddleville	77	H	Y	463. Talking Rock	77	H	Y
406. Rincon	3,512	E	Y	464. Tallapoosa	2,710	E	Y

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465. Tallulah Falls	143	H	Y	500. Wadley	2,481	F	Y
466. Talmo	227	H	N	501. Waleska	833	G	Y
467. Tarrytown	132	H	Y	502. Walnut Grove	825	G	Y
468. Taylorsville	303	H	Y	503. Walthourville	2,363	F	Y
469. Temple	2,064	F	Y	504. Warm Springs	389	H	Y
470. Tennille	1,509	F	Y	505. Warner Robins	45,559	B	Y
471. Thomaston	9,062	D	Y	506. Warrenton	2,165	F	Y
472. Thomasville	17,565	C	Y	507. Warwick	522	G	Y
473. Thomson	6,723	D	Y	508. Washington	4,264	E	Y
474. Thunderbolt	2,859	E	Y	509. Watkinsville	2,016	F	Y
475. Tifton	14,205	C	Y	510. Waverly Hall	910	G	Y
476. Tiger	292	H	Y	511. Waycross	15,821	C	Y
477. Tignall	672	G	Y	512. Waynesboro	5,549	D	Y
478. Toccoa	8,780	D	Y	513. West Point	3,421	E	Y
479. Toombsboro	565	G	Y	514. Weston	71	H	Y
480. Trenton	2,183	F	Y	515. Whigham	627	G	Y
481. Trion	1,681	F	Y	516. White	569	G	Y
482. Tunnel Hill	970	G	Y	517. White Plains	343	H	Y
483. Turin	197	H	Y	518. Whitesburg	649	G	Y
484. Twin City	1,479	F	Y	519. Willacoochee	1,382	F	Y
485. Ty Ty	616	G	Y	520. Williamson	318	H	Y
486. Tybee Island	2,949	E	Y	521. Winder	8,441	D	Y
487. Tyrone	3,573	E	Y	522. Winterville	1,000	G	Y
488. Unadilla	1,664	F	Y	523. Woodbine	1,284	F	Y
489. Union City	10,358	C	Y	524. Woodbury	1,366	F	Y
490. Union Point	1,720	F	Y	525. Woodland	515	G	Y
491. Uvalda	573	G	Y	526. Woodstock	5,730	D	Y
492. Valdosta	41,816	B	Y	527. Woodville	498	H	Y
493. Varnell	395	H	Y	528. Woolsey	141	H	Y
494. Vernonburg	139	H	Y	529. Wrens	2,410	F	Y
495. Vidalia	11,697	C	Y	530. Wrightsville	2,352	F	Y
496. Vidette	NA	H	Y	531. Yatesville	417	H	Y
497. Vienna	2,725	E	Y	532. Young Harris	570	G	Y
498. Villa Rica	6,921	D	Y	533. Zebulon	1,079	F	Y
499. Waco	464	H	Y				

Population data are estimates for 1996 obtained from the Bureau of the Census, Department of Commerce.